

GOVERNMENT SECURITIES MANUAL

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SECOND EDITION



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This Manual was originally compiled in 1918 in order to bring together all orders existing at the time in the Civil Account Code and elsewhere, regarding Government Securities. In this edition, the changes in practice and procedure due to the passage of the Indian Securities Act (Act X of 1926), the amalgamation of the Presidency Banks into the Imperial Bank of India, etc., have been incorporated and the orders contained herein supersede all previous orders.

Government Securities Manual

CHAPTER I.

Introduction.

1. The rules in this Manual lay down the procedure to be followed in Government offices in dealing with securities issued in respect of the Government of India suspended. They also apply to securities issued in respect of States of Provincial Governments, except in so far as they may have been delegated or modified by special rules issued by the Governments concerned. The law relating to Government securities is contained in the Indian Securities Act (Act No. 1939) which is reproduced in Appendix I. Section 24 of the Act empowers the Secretary General in Council to make rules on certain matters relating to Government securities and the statutory rules so made have the force of law. The statutory rules applicable to Government of India securities are contained in Appendix II. The procedure laid down in this Manual is based on the statutory rules, and, therefore, apart from the statutory rules, supplementary thereto, which the Government of India have issued from time to time on a number of other matters connected with their securities.

The Manual states that the principal department in charge of the securities relating thereto are vested in the Central Public Debt Office and that the same are supervised by the Secretary to the Imperial Bank of India. Certain functions of the Central Public Debt Office have been delegated to the Public Debt Office at the Provincial

Madras, which are managed by the Local Head Offices of the Imperial Bank of India at those places. The general control of the administration of the public debt vests in the Controller of the Currency, who delegates part of his functions to the Deputy Controllers of the Currency in the areas over which they have jurisdiction (*vide* Article 2 of the Currency and Resource Manual). A substantial and important part of the work falls, however, on the district treasuries, and in view of the increased extent to which Government securities are being held by the people at large, outside the Presidency towns, the responsibilities of Treasury Officers are now considerable, and Government has to rely increasingly upon the care and attention with which they perform their duties in connection with those securities. It is mainly for the use of Treasury Officers that this Manual has been issued, and they should make themselves thoroughly conversant with the instructions contained herein, more especially with those contained in Chapters IV (Payment of Interest) and V (Endorsements on Promissory Notes), which deal with matters of direct and frequent concern to the work at treasuries.

These rules are designed for the protection of the interests both of Government and of the holders of securities; Treasury Officers' duties do not, however, end with the due and formal observance of them. They should remember that it is they, and the staffs working under them, who deal direct with the public, and that the popularity of Government securities, particularly among investors outside the large cities, is in a large measure dependent upon the expedition with which the business of those investors is put through, the absence of unnecessary formality, and, generally, the consideration with which they are treated, whenever they have occasion to visit a treasury to draw interest, or to make enquiries, or to do any other business in connection with their securities.

In the present chapter a general description is given (i) of the nature and main characteristics of the three principal forms in which Government securities are issued, and (ii) of the various laws which regulate the issue debt of India, and in respect of which no securities are in existence. The subsequent chapters describe in detail the procedure to be followed in connection with each matter as the contracts of each form of securities, i.e., stock, transfers between loans, payment of interest, repayment of term-loan, renewal of securities, etc.

2. The three main forms in which the issue debt is ^{valued} held are—(i) *Stock*, or, as it is sometimes called, *Red* ^{emptied} ^{amount} *Debt*, (ii) *Bearer Bonds*, and (iii) *Provisionary Note*.

(i) When debt is held in the form of *Stock* the owner is given a certificate to the effect that he has been registered in the books of the Public Debt Office as the proprietor of a certain amount of Government Stock. This certificate is known as a *Stock Certificate*, and it is by that name that this form of debt is generally known and will be referred to in this Manual.

(ii) A *Bearer Bond* certifies that the holder is entitled to a certain sum of rupees in respect of the loan to which the bond relates.

(iii) A *Provisionary Note* contains a promise by the Governor-General in Council, on behalf of the Secretary of State for India, to pay a certain price to a specified date, or on a specified date, or after certain events (according to the terms of the particular loan to which the provisionary note relates), and to pay interest thereon at a certain rate half yearly on certain specified dates.

Each of the above three forms of securities is described fully in the following sections of the chapter—(i) *Stock* (Chapter II)

Comparison
of the three
principal
forms of
securities.

3. The chief characteristics and relative advantages of the above three forms of Government securities are as follows :—

- (i) *Stock Certificates*.—The ownership of Government Stock depends, not on the possession of a stock certificate, but on the fact that the owner's name is registered in the books of the Public Debt Office as being the proprietor of so much stock. The sale, handing over, or endorsement of the certificate does not effect a change of ownership, which can only be carried out by means of a transfer deed, upon execution of which the transferee's name is substituted for that of the transferor in the Public Debt books. It follows, therefore, and this is the essential characteristic of this form of public debt, that the owner of Government stock possesses a practically complete security against loss by theft, fire, etc. A stock certificate is of no value in the hands of a wrongful holder, and the risk arising from the possession of other forms of negotiable securities is thereby avoided; while an owner of stock who loses his certificate can always obtain a fresh one by reporting to the Public Debt Office the circumstances in which the certificate has been lost. The transfer deed, execution of which is necessary to effect a change of ownership, is merely a printed form, copies of which are obtainable at any Public Debt Office (or the blank form printed on the back of the certificate itself can be used for this purpose); it does not require to be stamped, and its execution involves no expense and no formality, beyond the filling up of the form and its signature, before a witness, by the two parties.

A further advantage of holding debt in this form is that interest is paid on a mortgage made by the Public Debt Office and made payable at whatever time or times the Treasury may determine, without being a charge upon such mortgage until the production of the stock certificate itself.

- (ii) *Beater Bonds*. As their title indicates, these bonds are payable to beater, and, so far as Government is concerned, possession is sufficient to constitute ownership, transfers of which can be effected with all the facilities afforded by the transferability of the bond by the transfer to the transferee. When the bond, in respect of which the bond has been issued, falls due for payment, payment of the amount due on the bond will be made to the actual presenter, just as is done when a currency note is presented for payment at a Currency Office, with all any capacity as to the status or title of the presenter, and with no regard to any and no respect that may appear on the bond. The essential characteristic, therefore, of a beater bond is the absolute freedom with which it can be negotiated.

Similarly, as in the case of stock certificates, holders of beater bonds are not required to present them, either in person or by agent, when interest falls due. Interest coupons are attached to each bond, and payment is made on the date of the presentation of a coupon at the Public Debt Office or at the Treasury at which the bond is registered. For payment of the principal of any such beater bond interest is payable at maturity.

- (iii) *Provisional Notes*. A provision is made for the issue of notes of small denominations

Para. 41**DESCRIPTION OF SECURITIES.**

printed on the back of each note. Interest is payable at the treasury on which the note is enfaced for payment of interest, or at any sub-treasury subordinate to such treasury, on presentation of the note itself.

4. In several respects, therefore, a promissory note stands mid-way between the other two forms of Government securities; thus,

- (a) As regards security against loss, a promissory note is less secure than a stock certificate, but more secure than a bearer bond. A stock certificate, as stated above, is of no value in the hands of a wrongful holder. A person who has obtained possession of a promissory note belonging to another person can use it to his advantage, but only if he is prepared to forge an endorsement or to impersonate the rightful owner, and the rules, laid down in subsequent chapters of this Manual for dealing with promissory notes when presented at a Government office, render such acts dangerous. It is however easy for the wrongful holder of a bearer bond to dispose of it readily and the only complete safeguard against the loss of a bond by theft or misappropriation, is safe-custody.
- (b) On the other hand, as regards negotiability, a promissory note is negotiable somewhat more readily than a stock certificate (though only to the extent by which an endorsement by the vendor of a promissory note is simpler than the signature by both parties of the form of transfer of a stock certificate and the subsequent registration of the transfer in the books of the Public Debt Office) and less readily than

EXCHANGES WITH GOVERNMENT OFFICES (PART. 4. 3)

a letter head consisting of which passes simply by transference of the head itself.

A peculiarity of it is thus a compromise between the two extremes of complete security and immediate availability, as it is probably due to the fact that the form of Government security has hitherto proved the most popular of the three, more especially among those classes of persons who are not yet conversant with modern business methods and who at the same time possess few facilities for the safe custody of valuable documents.

3. Treasury Bills and Drafts of Cash Certificates are also forms of Government securities.

These forms of security should only be used

Treasury Bills, when issued are in respect of temporary loans made by the Government of India, and usually have a maturity of five or three to twelve months. Their sale and payment at maturity are arranged by the Imperial Bank of India and any person making enquiries respecting them at a Treasury should be referred to the local branch of the Imperial Bank of India or if there is none, to the Local Head Office of the Bank at Calcutta, Madras, or Bombay, as the case may be. The rules regarding the issuance of Treasury Bills are laid down in the orders of the Secretary of the Treasury and are given in Appendix II.

The sale of *Cash Certificates* is managed by the Post Office and any enquiries about them should be referred to the local post office. The rules regarding cash certificates are laid down in the Post Office Guide.

The shares of the various Government securities are not referred to in this Manual. If however a Government security is dealt with in the subsequent orders in this Manual, it then should be dealt with as a security with priority.

Current
rupee loans.

6. The existing rupee loans are of two kinds :—

(1) Those which Government has undertaken not to repay before a certain fixed date, but which are repayable at the option of Government at any time after that date, after giving notice. As there is no fixed term at the expiry of which the repayment of such loans by Government is obligatory, they are usually known as *Non-Terminable Loans*. In the case of all these loans the date, before which the loan is not to be repaid, has already passed.

(2) Those which Government has undertaken to repay either (a) on a certain fixed date, or (b) not earlier than a certain fixed date and not later than another fixed date. Such loans are called *Terminable Loans*.

7. The following are the loans now in existence :—

(a) *Non-Terminable Loans.*

Name of loan.	Half-yearly date of payment of interest.	Conditions of repayment. (Unless otherwise stated, repayment will be made at par.
1. $3\frac{1}{2}$ per cent. loan of 1842-43.	1st February and 1st August.	Repayable at the option of Government after three months' notice.
2. $3\frac{1}{2}$ per cent. loan of 1854-55.	30th June and 31st December.	
3. $3\frac{1}{2}$ per cent. loan of 1865	1st May and 1st November.	
4. $3\frac{1}{2}$ „ „ 1879	16th January and 16th July.	
5. 3 „ „ 1896-97.	30th June and 31st December.	
6. $3\frac{1}{2}$ per cent. loan of 1900-01.	30th June and 31st December.	

Paras. 9, 10] CONVERSION OF ONE FORM OF SECURITY TO ANOTHER.

CHAPTER II.

CONVERSION OF GOVERNMENT SECURITIES FROM ONE FORM TO ANOTHER.

9. In the case of securities enfaced on or registered for payment of interest at Bombay or Madras, or at the treasuries situated within those Presidencies, the conversion will be effected by the Public Debt Offices, Bombay and Madras, respectively. In other cases the conversion will be effected by the Public Debt Office, Calcutta.

Conversion of a security of one loan into another form of security of a different loan. 10. When a holder desires to convert securities of one loan into another form of security of a different loan, the conversion will be subject to the rules and conditions, regarding transfers between loans, contained in Chapter III and also to the following:—

- (i) Promissory notes of any of the $3\frac{1}{2}$ per cent. loans may be converted into stock certificates of the same or of any other $3\frac{1}{2}$ per cent. loan.
- (ii) In order to avoid unnecessary multiplication of forms, $3\frac{1}{2}$ per cent. bearer bonds are only issued in respect of the 1854-55 loan. Consequently, holders of stock certificates or promissory notes of any $3\frac{1}{2}$ per cent. loan, who desire to convert the same into bearer bonds, will receive bonds of the 1854-55 loan.
- (iii) 3 per cent. bearer bonds are not issued. Consequently, stock certificates or promissory notes of the 3 per cent. loan of 1896-97, the holders of which desire to convert their securities into bearer bonds, will be converted into bearer bonds of the $3\frac{1}{2}$ per cent. loan of 1854-55, on the same terms as those set forth in paragraph

Paras. 13, 14] CONVERSION OF ONE FORM OF SECURITY TO ANOTHER.

Conversion of promissory notes into stock certificates or bearer bonds.

13. (a) A holder of promissory notes, desiring to convert his holding into stock certificates, should surrender them either at the Public Debt Office, Calcutta, Bombay or Madras, as the case may be, or at the treasury or sub-treasury on which the notes have been enfaced for payment of interest. Each promissory note so tendered should be endorsed "Pay to the Governor General of India in Council."

The holder will receive in exchange for the consolidated amount of such notes a stock certificate of the loan to which the notes appertain. If the notes belong to one or more of the $3\frac{1}{2}$ per cent. loans, the holder may, subject to the general conditions governing transfer between these loans, obtain a stock certificate of any other $3\frac{1}{2}$ per cent. loan into which transfer is admissible and into which he may desire to transfer his holding.

(b) A holder of promissory notes, wishing to convert them into bearer bonds, may do so by tendering them either at the Public Debt Office, Calcutta, Bombay or Madras, as the case may be, or at the treasury or Sub-treasury on which the notes were enfaced for payment of interest, with the following endorsement:—

"Received, in lieu hereof, and of notes Nos. _____ in the loan of—of the value of—Rs. _____ a bearer bond (or bonds) of Rs. _____ each amounting to Rs. _____ with interest payable at _____ Treasury."

Signature of the holder or duly authorised representative of holder. } _____

NOTE.—See the note to paragraph 11.

Procedure for dealing with applications for conversion.

14. (a) Applications for conversion must, in all cases state the number and the value of, and the loan to which belongs the stock certificate, bearer bond or promissory

RECEIPTS FOR NOTES WITH ATTACHED [PARAS 14, 15] STOCK AND PROMISSORY

note, tendered for conversion. The application should also state similar particulars as to the stock certificate, bearer bond or promissory note required in exchange.

(b) Forms of application for conversion (Form 1) should be kept in stock at all treasuries and should be distributed free of charge to applicants when required. If an application not in the prescribed form should not be rejected, provided the necessary particulars have been correctly entered.

(c) On receipt, the application should be carefully checked in respect of all the details entered therein, with special reference to the particulars relating to the stock certificate, bearer bond or promissory note (as the case may be) tendered for conversion.

15. (a) In the case of stock certificates and promissory notes tendered for conversion, the Treasury Officer should satisfy himself that the requirements required under paragraphs 11 and 13 have been made and are in order.

(b) In the case of promissory notes tendered for conversion, the Treasury Officer should further satisfy himself

(1) that the due registration of all documents in support of title to the notes is certified on the returns as prescribed in paragraph 30, Chapter V, and

(2) that the person presenting the promissory note for conversion is the person who made the same.

(c) In all cases a receipt should be granted by the Treasury Officer in Form 1 in acknowledgement of the receipt of the securities tendered for conversion. A register should be kept at the treasury in Form 2 to record the details of all such securities presented for conversion.

Paras. 16-18] **PROCEDURE FOR DEALING WITH APPLICATIONS FOR CONVERSION.**

16. (a) When stock certificates and promissory notes are tendered for conversion into bearer bonds, stock certificates, or promissory notes of the same loan, all accrued interest should be drawn before the application for conversion is admitted.

In the case of bearer bonds, tendered for conversion into stock certificates or promissory notes, all unpaid coupons which are due must be paid before the application for conversion is admitted.

(b) When the conversion, however, is into a different loan, the adjustments mentioned in paragraph 20 will be necessary.

17. (a) When an application has been checked and is found to be in order, and all accrued interest and unpaid coupons, which are due, have been paid, the Treasury Officer will forward the application, together with the stock certificates, bearer bonds, or promissory notes, to the Public Debt Office concerned.

(b) Promissory notes and bearer bonds and coupons should be despatched in a registered cover without being cut and insured as of the value of Rs. 100.

18. If the Public Debt Office find everything in order, it will forward to the Treasury Officer for delivery to the applicant—

- (1) The stock certificates, bearer bonds, or promissory notes applied for; and
- (2) An interest warrant for the amount of interest due on the conversion, calculated in accordance with column 3 of the tables in paragraph 20.

The Treasury Officer will deliver the former to the applicant on his returning, duly signed, the receipt referred to in paragraph 15. An acknowledgment of the

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receipt of the same securities shall be taken. The interest warrant is to be filed with the master explained in rule 24.

19. The Public Debt Office shall pay certain fees in connection with the receipt of securities from the form of receipt to be attached, except in the case of securities in the form of stock certificates. These fees are 4 annas per cent in the case of each registered security not exceeding Rs. 400, and 1 rupee per cent in the case of each registered security exceeding Rs. 400, and are payable at the time of application for a warrant. The Treasury Office will record the fact of receipt of these fees on the back of the stock certificate, before the order for payment is presented for payment, and the amount shall be credited into the cash account in the same way as interest fees on government securities (vide paragraph 60), the receipts attached to Form 1 being filled in and despatched to the Public Debt Office.

20. Adjustments of interest are necessary in the following cases and shall be made as shown in column 3 of the following tables:—

1. If the application is for a stock certificate of the value of Rs. 100.

and the amount of the cash account for the last day of the month of	paid for the last day of the month of	to be paid for the last day of the month of	to be paid for the last day of the month of
1911-12	1911-12	1911-12	1911-12
1912-13	1912-13	1912-13	1912-13
1913-14	1913-14	1913-14	1913-14
1914-15	1914-15	1914-15	1914-15
1915-16	1915-16	1915-16	1915-16
1916-17	1916-17	1916-17	1916-17
1917-18	1917-18	1917-18	1917-18
1918-19	1918-19	1918-19	1918-19
1919-20	1919-20	1919-20	1919-20

Para. 201 ADJUSTMENT OF INTEREST IN CERTAIN CASES OF
CONVERSION.

(b) If the application is for stock certificates
promissory notes of the loan of 1842-43—

and the securities are of the loan of	and interest has not been paid for the last full half-year ending	interest will be paid for that half-year only up to	and the new security will bear interest from
1851-55 . . .	29th June . . .	31st January . . .	1st February.
	30th December . . .	31st July . . .	1st August.
1865. . .	30th April . . .	31st January . . .	1st February
	31st October . . .	31st July . . .	1st August.
1879. . .	15th January . . .	31st July . . .	1st August.
	15th July . . .	31st January . . .	1st February.
1900-01 . . .	29th June . . .	31st January . . .	1st February.
	30th December . . .	31st July . . .	1st August.

(c) If the application is for stock certificates
promissory notes of the loan of 1854-55—

and the securities are of the loan of	and interest has not been paid for the last full half-year ending	interest will be paid for that half-year only up to	and the new security will bear interest from
1842-43 . . .	31st January . . .	30th December . . .	31st December.
	31st July . . .	29th June . . .	30th June.
1865. . .	30th April . . .	30th December . . .	31st December.
	31st October . . .	29th June . . .	30th June.
1879. . .	15th January . . .	30th December . . .	31st December.
	15th July . . .	29th June . . .	30th June.

(d) If the application is for stock certificates
promissory notes of the loan of 1879—

and the securities are of the loan of	and interest has not been paid for the last full half-year ending	interest will be paid for that half-year only up to	and the new security will bear interest from
1842-43 . . .	31st January . . .	15th January . . .	16th January.
	31st July . . .	15th July . . .	16th July.

STATEMENT OF INTEREST IN CERTAIN CITIES OF [PART. 20]

Continued

and the name and city of the State of	and interest has not been paid for the last full year past ending	detained on the ground that that full year ended on the	and the name and city of the State of
1911	{ Full Year . . . Not Remitted . . .	{ Full Year . . . Full Year . . .	{ Full Year . . . Full Year . . .
1912	{ Full Year . . . Not Remitted . . .	{ Full Year . . . Full Year . . .	{ Full Year . . . Full Year . . .
1913	{ Full Year . . . Not Remitted . . .	{ Full Year . . . Full Year . . .	{ Full Year . . . Full Year . . .

(a) If the full year is not a full year, the full year is the full year of the full year.

and the name and city of the State of	and interest has not been paid for the last full year past ending	detained on the ground that that full year ended on the	and the name and city of the State of
1914	{ Full Year . . . Full Year . . .	{ Full Year . . . Full Year . . .	{ Full Year . . . Full Year . . .
1915	{ Full Year . . . Full Year . . .	{ Full Year . . . Full Year . . .	{ Full Year . . . Full Year . . .
1916	{ Full Year . . . Full Year . . .	{ Full Year . . . Full Year . . .	{ Full Year . . . Full Year . . .

CHAPTER III.

TRANSFERS BETWEEN LOANS.

Transfers
between the
3½ per cent.
loans.

21. Promissory notes and stock certificates of any of the 3½ per cent. loans can be transferred to any other of those loans.

The conditions on which such transfer is permitted are that—

- (1) subject to the exceptions noted below a full half-year's interest is due on the stock certificate or the promissory note at the time it is presented for transfer.

Exceptions.—Transfers are permitted in the following cases independently of the above condition as shown below:—

FROM THE LOAN OF	TO THE LOAN OF			
	1842-43.	1854-55 and 1900-01.	1865.	1870.
1842-43	In the months of July and January.	In the months of January, May, June, July, November and December.	..
1854-55 . . .	In all months of the year except January and July.	To the loan of 1900-01 at any time.	In the months of May, June, November and December.	At any time except from 31st December to 15th January and from 30th June to 15th July.
1865 . . .	In the months of February, March, April, August, September and October.	In all months of the year except May, June, November and December.	..	In the second fortnights of January and July and in the months of February, March, April, August, September and October.
1870	In the months of May, June, November and December.	..
1900-01 . . .	In all months of the year except January and July.	To the loan of 1854-55 at any time.	In the months of May, June, November and December.	At any time except from 31st December to 15th January and from 30th June to 15th July.

REGULATIONS GOVERNING THE [PARTS 21, 22]

(c) The term stock certificate as given in the regulations shall be applied to any certificate or other document which is a part of the record of the corporation and which is a certificate.

(d) The term stock certificate shall be applied to any document which is a part of the record of the corporation and which is a certificate.

(e) The term stock certificate shall be applied to any document which is a part of the record of the corporation and which is a certificate.

(f) The term stock certificate shall be applied to any document which is a part of the record of the corporation and which is a certificate.

(1) If the form of the stock certificate is not prescribed by the regulations, the corporation shall use the form of the stock certificate prescribed by the regulations.

(2) If the form of the stock certificate is not prescribed by the regulations, the corporation shall use the form of the stock certificate prescribed by the regulations.

(3) The term stock certificate shall be applied to any document which is a part of the record of the corporation and which is a certificate.

(4) The term stock certificate shall be applied to any document which is a part of the record of the corporation and which is a certificate.

- (3) Interest on all 3 per cent. securities tendered for conversion, which has accrued up to the end of the preceding half-year, and has not been already drawn, will be paid in cash at the time of conversion; and the new $3\frac{1}{2}$ or 3 per cent. securities will bear interest from the beginning of the half-year current at the time of conversion.
- (4) Securities may be tendered for conversion at the Public Debt Office, Calcutta, or at any other Local Head office of the Imperial Bank or at any treasury at which interest is for the time being payable. Securities so tendered must bear one of the following endorsements duly signed as the case may be:—

- (a) "Received in lieu of this $\frac{\text{stock certificate}}{\text{promissory note}}$ $3\frac{1}{2}$ per cent. $\frac{\text{stock certificate}}{\text{promissory note}}$ for.....and 3 per cent. $\frac{\text{stock certificate}}{\text{promissory note}}$ for....." or
- (b) "Received in lieu of this $\frac{\text{stock certificate}}{\text{promissory note}}$ and of a cash payment of Rs..... $3\frac{1}{2}$ per cent. $\frac{\text{stock certificate}}{\text{promissory note}}$ for....."

CHAPTER IV

PAYMENT OF INTEREST

(A) *Stock Certificates*

21. Interest on stock certificates is paid on warrants issued by the Public Debt Office, where the stock certificate is registered, and payable at Calcutta, Bombay, or Madras, as the case may be. Stock may be transferred from one Public Debt Office to another. If so desired by the proprietor of the stock, warrants will be made payable at any treasury or sub-treasury, or, in a State in India at the Head Post Office if there is no British treasury, or, if there is no Head Post Office at any Post Office designated by the Government General in Council by order in writing in this behalf, in which case the proprietor shall intimate, in a written application to the Public Debt Office, the place at which he desires his interest warrants to be made payable, and such a request will continue to be acted upon at each half-year, until it is revoked. Stock certificates may be held by trustees to represent jointly, at any one or more of them can receive interest thereon for a year and their power of attorney which is free from stamp duty. In no case is presentation of the stock certificate itself required when interest is drawn. Unless the stock relates to a loan the interest on which is not liable to income tax, these warrants are issued for the net amount payable after deduction of tax.

Warrant and
form of
payment

Ordinarily, interest warrants will be sent direct to the treasury at which they are made payable, or, if payable at a sub-treasury, to the treasury to which such sub-treasury is subordinate. If, however, the proprietor so prefers, the warrants will be sent by post to the proprietor's bank account, at any address desired, and he shall inform the treasury particulars to the Public Debt Office concerned.

22. When the Government has not yet decided that it will not be the payment of interest on stock certificates may be made by post to the Proprietor's Bank Office.

**Paras. 26, 27] PROCEDURE AT TREASURIES FOR PAYMENT
OF INTEREST.**

subsequently desire the coupons to be made payable at a different treasury, within the sphere of the same Public Debt Office, transfer of registration will be permitted on application being made therefor.

(b) The domicile of a bond may be transferred from one Public Debt Office to another, on application (which may be made direct or through the Treasury Officer concerned) either to the Public Debt Office on whose books the bond stands, or to the Public Debt Office to which it is desired to transfer it. Thereafter, the coupons will be payable at the latter Public Debt Office, or, at the holder's option, at any treasury subordinate thereto which he may select.

(c) Notwithstanding any arrangement made under the preceding paragraphs, payment of coupons on due date will never be refused at the Public Debt Office of domicile, even though the bond to which they belong may be registered for payment of coupons at a treasury.

27. The following particulars are printed on each coupon:—

- (a) The loan to which the bond relates;
- (b) The amount of interest due on the coupon;
- (c) The number of the half-yearly dividend;
- (d) The amount of the bond;
- (e) The date on which the coupon is due for payment;
- (f) The number of the bond to which the coupons relate.

These particulars are sufficient to identify completely the coupon to which the coupon appertains, and the serial number therefore not required.

Whenever the Treasury Officer has to satisfy the Public Debt Office, either as to the stock, advanced or concerned. In the case of a stock which belongs to a treasury, the Treasury Officer is

PAYMENT OF INTEREST. [PARAS. 24-26.]

of the advice to the Sub-treasury Officer. If, however, a warrant is presented for payment before advice of its issue has been received from the Public Debt Office, payment should not be refused merely on that account, if the Treasury or Sub-treasury Officer has no reason to suspect the genuineness of the warrant, and if he is satisfied that the person presenting it for payment is the payee named therein or an agent duly authorized to receive payment on behalf of the payee, payment should be made, an intimation being at once sent from the Treasury to the Public Debt Office that payment has been made in advance of the receipt of the advice.

Note.—There is in paragraph 26 (6) (V) applies to the payment of interest on ~~Government~~ ^{Public} Securities as well as to the payment of interest on ~~Government~~ ^{Public} Loans.

(B) *Bearer Bonds.*

25. Bearer bonds have attached to them a number of interest coupons which are detachable. Each coupon relates to the interest for one half-year, and bears on its face the date on which it is payable. Interest for each half-year is payable, without presentation of the bond itself, to any person who presents the relevant coupon at the Public Debt Office at Calcutta, Bombay or Madras, or at the office of the holder of the bond (vide the next paragraph) or at the Treasury at which the bond is registered for payment of the coupons.

26. (a) Each bond is provided as described at one of the Public Debt Offices, viz., Calcutta, Bombay or Madras, and in the absence of any other arrangement, the coupons are payable at the place of the issue of the bond. Any holder may, however, by applying to the Public Debt Office at which he holds the bond (or through the Treasury Office at which the bond is registered for payment), request the coupons to be transferred to any Treasury within the sphere of the Public Debt Office concerned, and the latter will then forward the coupons to the Treasury to which they should be taken.

Procedure at
Treasuries.

24. In either case, *viz.*, whether the warrant has been sent direct to the treasury, or is presented for payment by the proprietor or his agent, payment will be made in the usual way, and with the same precautions, as on any duly authorised pay order or cheque, *i.e.*, the Treasury or Sub-treasury Officer will be responsible for seeing that payment is made to the proper person.

When a warrant is received by a Treasury Officer direct from the Public Debt Office, he will adopt the following procedure:—

- (a) He will enter the details in the register of Interest Warrants (Form 3).
- (b) If the warrant is payable at a sub-treasury subordinate to him, he should, after entering the details as in (a), forward the warrant to the Sub-treasury Officer.
- (c) The Treasury or Sub-treasury Officer should advise the payee of the arrival of his interest warrant. If eight months elapse without the payee having taken payment, the Treasury Officer should remind the payee that he has not cashed his warrant, and should inform him that if he does not do so within ten days, it will be returned to the Public Debt Office. Should this reminder have no effect the Treasury Officer will return the warrant (together with the next following one, which he will have had for two months) to the Public Debt Office concerned, and will mark them off in the register as thus returned. The Public Debt Office will retain them until they are claimed.

Whenever an interest warrant is issued by the Public Debt Office, either to a treasury direct or to the proprietor of the stock, advices are sent to the Treasury Officer concerned. In the case of a warrant payable at a sub-treasury, the Treasury Officer should at once send intimation

PAYMENT OF INTEREST. [Paras. 24-26.]

of the advice to the Sub-treasury Officer. If, however, a warrant is presented for payment before advice of its issue has been received from the Public Debt Office, payment should not be refused merely on that account, if the Treasury or Sub-treasury Officer has no reason to suspect the genuineness of the warrant, and if he is satisfied that the person presenting it for payment is the payee named therein or an agent duly authorized to receive payment on behalf of the payee, payment should be made, an intimation being at once sent from the Treasury to the Public Debt Office that payment has been made in advance of the receipt of the advice.

Note.—This is paragraph 266 (V) applies to the payment of interest on ~~Government~~ Certificates as well as to the payment of interest on promissory notes.

(B) Bearer Bonds.

24. Bearer bonds have attached to them a number of interest coupons which are detachable. Each coupon relates to the interest for one half-year, and bears on its face the date on which it is payable. Interest for each half-year is payable, without presentation of the bond itself, to any person who presents the relevant coupon at the Public Debt Office at Calcutta, Bombay or Madras, or where the discharge of the bond (vide the next paragraph) is at the Treasury at which the bond is retained for payment of the coupons.

25. Each bond is regarded as divided into one of ^{parts of} the Public Debt Office at Calcutta, Bombay or Madras, and in the absence of any other arrangement the coupons are payable at the place of discharge of the bond. Any holder of a bond may, by applying to the Public Debt Office of the place to which it is due or through the Treasury Office of the place where the bond is to be redeemed for payment of the coupons at any Treasury within the sphere of the Public Debt Office concerned, and the latter will send them to the Treasury to which they should be taken.

**Paras. 26, 27] PROCEDURE AT TREASURIES FOR PAYMENT
OF INTEREST.**

subsequently desire the coupons to be made payable at a different treasury, within the sphere of the same Public Debt Office, transfer of registration will be permitted on application being made therefor.

(b) The domicile of a bond may be transferred from one Public Debt Office to another, on application (which may be made direct or through the Treasury Officer concerned) either to the Public Debt Office on whose books the bond stands, or to the Public Debt Office to which it is desired to transfer it. Thereafter, the coupons will be payable at the latter Public Debt Office, or, at the holder's option, at any treasury subordinate thereto which he may select.

(c) Notwithstanding any arrangement made under the preceding paragraphs, payment of coupons on due date will never be refused at the Public Debt Office of domicile, even though the bond to which they belong may be registered for payment of coupons at a treasury.

Procedure at
Treasuries.

27. The following particulars are printed on each coupon :—

- (a) The loan to which the bond relates;
- (b) The amount of interest due on the coupon;
- (c) The number of the half-yearly dividend;
- (d) The amount of the bond;
- (e) The date on which the coupon is due for payment;
- (f) The number of the bond to which the coupons relate.

The above particulars are sufficient to identify completely the bond to which the coupon appertains, and the production of the bond itself is therefore not required. Before paying a coupon, the Treasury Officer has to satisfy himself on two points only :—

- (i) That the bond to which the coupon belongs is registered for payment of coupons at his treasury;

PROCEEDS AT TREASURY FOR PAYMENT OF INTEREST. [PART 27-29]

(6) That the date as printed on the coupon on which the latter is due for payment has arrived.

The Treasury Officer shall see to it that coupons are payable to bearer, it is no concern of his who is the holder of the bond on which the person presenting the coupon for payment, and it is unnecessary, therefore, to take any receipt from the payee. When a coupon is paid the particular mentioned in paragraph 20 shall be entered in the register referred to therein, the coupon shall then be stamped "Paid," and shall be forwarded in the usual way to the Accounts Office, as in the case of other vouchers with the list of payments.

Unless the bond relates to a loan the interest on which is not liable to income tax, the payment shall be for the net amount after deducting income tax as provided in the Civil Account Code.

27. When a bond has been registered for payment of interest coupons at a Treasury, the coupon may, on application being made to the Treasury Officer, be made payable at any other Treasury or at the Treasury. The Treasury Officer will receive an order in Form 4 from the Sub-Treasury Officer, giving the particulars of the bond. On presentation of a coupon, the Sub-Treasury Officer shall certify himself, by reference to the particulars printed on it, that the bond is valid, that it belongs to the person to whom it has been issued, that it is a payable coupon, and that the coupon is due for payment. Having paid the coupon he shall stamp it "Paid," and forward it as a voucher to the Treasury Office with the daily sheet. The Treasury Office will then enter the particulars in the register provided by the present Code, in treating the coupon as if it had been paid at the Treasury itself.

28. If a coupon is presented to the Treasury Office of a Treasury which is not a Treasury of the Treasury Office, the Treasury Office shall

**Paras. 26, 27] PROCEDURE AT TREASURIES FOR PAYMENT
OF INTEREST.**

subsequently desire the coupons to be made payable at a different treasury, within the sphere of the same Public Debt Office, transfer of registration will be permitted on application being made therefor.

(b) The domicile of a bond may be transferred from one Public Debt Office to another, on application (which may be made direct or through the Treasury Officer concerned) either to the Public Debt Office on whose books the bond stands, or to the Public Debt Office to which it is desired to transfer it. Thereafter, the coupons will be payable at the latter Public Debt Office, or, at the holder's option, at any treasury subordinate thereto which he may select.

(c) Notwithstanding any arrangement made under the preceding paragraphs, payment of coupons on due date will never be refused at the Public Debt Office of domicile, even though the bond to which they belong may be registered for payment of coupons at a treasury.

Procedure at
Treasuries.

27. The following particulars are printed on each coupon :—

- (a) The loan to which the bond relates;
- (b) The amount of interest due on the coupon;
- (c) The number of the half-yearly dividend;
- (d) The amount of the bond;
- (e) The date on which the coupon is due for payment;
- (f) The number of the bond to which the coupons relate.

The above particulars are sufficient to identify completely the bond to which the coupon appertains, and the production of the bond itself is therefore not required. Before paying a coupon, the Treasury Officer has to satisfy himself on two points only :—

- (i) That the bond to which the coupon belongs is registered for payment of coupons at his treasury;

ENFORCEMENT OF NOTES. [PART. 31, 32]

Note. A Post note should be sent by those treasuries which have to be repaid the payment of interest at the place.

(C) *Promissory Notes.*

31 According to the wording of their promissory notes, the Governments of India are locally liable to pay interest only at "The General Treasury at Fort William," i.e., at the Local Head Office of the Imperial Bank of India at Calcutta. Interest can, however, be made payable (1) at the Local Head Office of the Bank at Bombay and Madras, or (2) at any treasury or sub-treasury. In each case, enforceable are made, lengthways across the face of the note, to the effect that interest is payable at the place named, and, when such enforcement has been made, the holder can obtain payment of interest at that place upon presentation of the note. Arrangements are made in accordance with paragraph 15 to transfer the payment of interest between a district treasury and sub-treasury, or sub-treasury thereto.

32 (1) The Public Debt Office at Calcutta will enforce notes for payment of interest at Bombay or Madras, or at any treasury or sub-treasury.

(2) Notes endorsed for payment of interest at the Local Head Office of the Imperial Bank of India, Bombay or Madras, may be transferred

(a) to the Local Head Office, Bombay, for payment of interest at any treasury or sub-treasury,

(b) to the Local Head Office, Madras, for payment of interest at any treasury or sub-treasury,

(c) to either the Local Head Office, for payment of interest at the other.

(3) Notes endorsed for payment of interest at any treasury or sub-treasury to the Bombay or Madras Public Debt Office may be transferred for payment of interest at Bombay

Paras. 29, 30] PROCEDURE AT TREASURIES FOR PAYMENT OF INTEREST.

coupons are payable at a treasury.

register in Form 5 a separate section being set apart for each loan. On receipt of advice from the Public Debt Office of the registration of a bond or bonds for payment of coupons at his treasury, the Treasury Officer should at once make the necessary entries in columns 2, 3, 4, and 5 of the register, a serial number being also added in column 1 for each bond. Whenever coupons are paid, the Treasury Officer should make the necessary entry in the relevant column under "Particulars of coupons paid," stating the half-year or half-years and the number or numbers of the dividend shown in the coupons and the date of payment of coupons. The fact of payment should also be recorded in the register maintained in Form 6 from which register a schedule should be copied to accompany the list of payments and the coupons for submission to the Accounts Office. When coupons relating to a bond registered at a treasury are paid at the Public Debt Office of domicile [*vide* paragraph 26 (c) above], the Public Debt Office will send immediate advice of such payment to the Treasury Officer concerned, and on receipt of such advice the fact should at once be noted in the register of bonds in the proper sub-column under column 7.

On receipt of advice of cancellation of a bond registered for local payment of coupons, the necessary particulars should be entered in the column 8 of Form No. 5 and the entry cancelled.

30. (a) At the close of each year every Treasury Officer should make a return in Form 7, giving details of bonds remaining on his register for payment of coupons.

(b) In the case of treasuries situated within the Presidencies of Bombay and Madras the above return should be submitted to the Public Debt Office, Bombay or Madras, as the case may be.

(c) In the case of other treasuries the return should be submitted to the Public Debt Office, Calcutta.

ENFORCEMENT OF NOTES. [PARA. 31, 32

Note.—A check return should be sent by those treasuries which have not been closed for payment of currency at the place.

(C) Promissory Notes

31. According to the holders of their promissory notes, the Government of India are locally liable to pay interest only at "The General Treasury at Fort Williams" (i.e., at the Local Head Office of the Imperial Bank of India at Calcutta). Interest can, however, be made payable (a) at the Local Head Office of the Bank at Bombay and Madras, or (b) at any treasury or sub-treasury. In such cases, enforceable are made, lengthways across the face of the note, to the effect that interest is payable at the place noted, and, when such enforcement has been made, the holder can obtain payment of interest at that place upon presentation of the note. Arrangements are made in accordance with paragraph 32 to transfer the payment of interest between a district treasury and sub-treasuries and vice versa thereto.

Para 31
Enforced

32. (a) The Public Debt Office, Calcutta, will enforce notes for payment of interest at Bombay or Madras or at any treasury or sub-treasury.

Enforcement
of interest at
any treasury or
sub-treasury

(b) Notes refused for payment of interest at the Local Head Office of the Imperial Bank of India, Bombay or Madras may be transferred—

- (i) to the Local Head Office, Bombay, for payment of interest at any treasury or sub-treasury,
- (ii) to the Local Head Office, Madras, for payment of interest at any treasury or sub-treasury,
- (iii) to any other Local Head Office, for payment of interest at the other.

(c) Notes refused for payment of interest at any treasury or sub-treasury may be transferred to the Bombay or Madras Public Debt Office for payment of interest at the other.

Paras. 32, 33] TREASURY PROCEDURE IN RECORDING ENFACEMENTS AND FOR MAKING RE-ENFACEMENT.

or Madras, as the case may be, either by the Public Debt Office concerned or by the Treasury Officer.

(d) Notes enfaced for payment of interest at any place in India will be re-enfaced for payment at Calcutta by the Public Debt Office, Calcutta.

(e) In any case not covered by the above instructions a reference should be made to the Public Debt Office.

Treasury.
procedure for
recording
enfacements
and for
making re-
enfacements.

33. (a) For the purpose of recording enfacements the Treasury Officer will maintain a register in Form 9, a separate section being set apart for each loan. On receiving advice from the Public Debt Office of the enfacement of a note for the payment of interest at his treasury or a sub-treasury subordinate thereto, the Treasury Officer will make the requisite entry in columns 2, 3, 4, 5 and 6 of this register. A serial number should be given to each note in column 1 of the register, and this serial number should be noted on the note itself when presented for payment of interest at the treasury for facility of future reference. If the note is enfaced for payment of interest at a sub-treasury, the Treasury Officer will follow the procedure stated in paragraph 38 (c).

(b) Whenever interest on any note entered in this register remains undrawn for 10 years or more, the note should be struck off the register, the reason for doing so being recorded in column 10 of the register. This fact should be noted in the annual return submitted by treasuries to the Public Debt Office, Calcutta, under paragraph 34.

(c) On receipt of advice from the Public Debt Office of cancellation of an enfacement, or after himself making a re-enfacement under clause (c) of paragraph 32, the Treasury Officer will at once delete the entry relating to the enfacement and will not thereafter pay interest on such note.

REGULATIONS FOR THE TRANSFER OF THE TREASURY OF THE
PUBLIC DEBT OFFICE OF CALCUTTA

(b) Before making a remittance under clause (a) of paragraph 22 of the Treasury Order of 1880—

- (i) that the rate is referred for payment of interest at his treasury or a subsidiary subordinate District as has entered on his register,
- (ii) that the application is made by or on behalf of the holder,
- (iii) that there are no objections on the part of the rate for and that it is not for making interest payments, and
- (iv) that there is no objection on the part of the rate for the order for transfer, if the rate already bears more than two or five per cent to the holder, it will be held that he must get it renewed.

(c) If satisfied on the above points, the Treasury Officer will write the words "Enforcement cancelled" with his signature and official designation across the existing endorsement on the rate and under it fill up the reverse face of the endorsement with his signature and making the interest payable at Madras or Bombay, as the case may be. He will also enter under the transfer in his register and send advice to the Public Debt Office Calcutta and to the Local Debt Office of the Bank concerned in Form 10.

(d) In all other cases of re-transfer, application should be made to the Public Debt Office, either through the Treasury or directly, the interest is payable at the Treasury or at which payment of interest is desired, and that it is not.

24. At the close of each year every Treasury Officer should file a statement to the Public Debt Office Calcutta in Form 11 containing details of payments made during the year, but that statement is not required for the payment of interest at the Treasury. A statement in Form 12 should

General
Orders of
the Public
Debt Office
Calcutta

Paras. 35, 36] CONDITIONS FOR PAYMENT OF INTEREST AT TREASURIES.

by those treasuries which have no notes enfaced for payment of interest at them.

Payment of
interest at
treasuries;
Treasury
Officer's res-
ponsibilities.

35. Government is responsible for the payment of interest to the actual owner of a note. As the ownership of a note is transferable by mere endorsement, it is of great importance that, before paying interest, Treasury Officers should scrutinise endorsements carefully, in order to satisfy themselves that the person by whom, or on whose behalf, payment of interest is claimed, is the lawful owner of the note. It is not merely the last endorsement which needs scrutiny; the note may have changed ownership several times, and although the last endorsement may itself be in proper form, and the last endorsee's title good as against that of the next preceding owner, the latter's title may itself be defective, by reason of some legal defect in earlier endorsements. Treasury Officers should therefore be careful to satisfy themselves, as laid down in clauses (2) and (3) of paragraph 36, that all the endorsements are in order, and they, as well as all other Government officers who have to handle Government securities in their official capacities, should familiarise themselves with the main facts, regarding the legality of various kinds of endorsements, set forth in Chapter V. In all doubtful cases, or in cases which do not appear to be fully covered by these instructions, Treasury Officers should refuse to pay interest, and should refer the case to the Public Debt Office.

Conditions to
be fulfilled
before
interest can
be paid at a
treasury.

✓ 36. Payment at a treasury of interest upon promissory notes is subject to the following conditions:—

- (1) That the note has been duly enfaced for payment of interest at that treasury;
- (2) That the person to whose receipt, or to whose agent's receipt, payment is asked for, is either the person in whose name the note was originally

Para. 36] CONDITIONS FOR PAYMENT OF INTEREST AT TREASURIES.

But if the Treasury Officer has any doubts in the matter he should refer it to the Public Debt Office.

- (iii) If any of conditions (2), (4) and (5) are not fulfilled, or if the Treasury Officer has reason to consider, on other grounds, that the title of the person presenting the note is irregular or not fully proved, he should refuse payment of interest until the note has been renewed by the Public Debt Office.
- (iv) If condition (6) is not fulfilled, the Treasury Officer should forward the note to the Public Debt Office with a statement of facts and any explanation that the claimant for interest may wish to give.
- (v) When notes stand in the name of a minor or a lunatic who is incapable of managing his affairs, the following relaxations of condition (3) are permitted:—

(1) When the nominal value of the notes standing in the name of the minor or lunatic does not exceed Rs. 5,000 and when the person who wishes to draw interest is the father, or if the father be dead, the mother, of the minor or lunatic, interest may be paid without question, so long as the officer paying the interest is satisfied as to the identity of the father or mother. In the case of payment at a place other than that at which such minor or lunatic and his father or mother ordinarily resides, a certificate of identity signed by any Magistrate may be accepted.

(2) When the applicant for interest is neither the father nor the mother and when the value of the notes standing in the minor or lunatic's name does not exceed Rs. 5,000, a certificate by the District Magistrate of the district in which the interest on the securities is payable, to the effect that the applicant is the actual guardian of the minor or lunatic, should be accepted.

METHOD OF PAYMENT OF INTEREST [PART. 37]

36. Where the interest is payable to the holder of the certificate, the interest shall be paid to him in accordance with the following provisions:

37. (a) It is very important that no arrears of interest should be allowed to accumulate. The payment of interest should be made immediately before the date of payment, or as soon thereafter as possible. Accordingly, at least one month before the payment is due, the holder of the certificate should be notified that interest is due, and he should be requested to send in their payment some time before the interest actually falls due, so that any preliminary examination, required may not operate to prevent payment being promptly made. A receipt should be given for the interest so paid.

(b) At each treasury will be kept a supply of the prescribed form of receipt of interest (Form IV in Appendix II) which will be given to any person presenting to draw interest. The following instructions must be the basis of the receipt should be attended to:

- (i) A separate receipt must be given for the interest of each loan, but any number of rates of the same loan may be entered in the same receipt if the interest is payable to the same person.
- (ii) The whole of the interest due on a loan must always be taken, partial payments are not allowed.
- (iii) Receipts for interest on Government securities are each to be stamped by
- (iv) The Secretary to the Treasury, who will be responsible for the receipt issued, and a receipt for payment by a holder of interest should be attached to each receipt, the particulars to be entered therein, the Treasury and Secretary's Office is entitled

(v) The person who has issued the bill for payment, may, if so directed by the Treasury, forward the receipt itself, or the name of any other person, that the

Paras. 37, 38] METHOD OF PAYMENT OF INTEREST.

receipt is a valid quittance, *i.e.*, has been signed by the person to whom payment is due, or by a duly authorised agent.

(d) The Treasury Officer should record the fact of payment as follows :—

- (i) In the interest cage (printed on the back of the note) appertaining to the half-year on account of which interest is paid he should record the name of the Treasury and date of payment over his initials;
- (ii) In column 8 of the register of enfaced notes referred to in paragraph 33 above (Form 9);
- (iii) In a register in Form 14, subordinate to the cash book. From this register is copied a schedule which, with receipts attached, should accompany the list of payments forwarded bi-monthly to the Accounts Office.

(e) Unless the note relates to a loan the interest on which is not liable to income-tax, the payment should be for the net amount after deducting income-tax as prescribed in the Civil Account Code.

(f) It is particularly desirable that, in the preparation of interest receipts and registers, all details, especially the numbers and amounts of the receipts, the numbers of the half-years, or the periods for which interest is paid should be carefully filled in. Experience has shown that inattention to this causes much unnecessary correspondence with the Public Debt Office.

Payment of
interest at
sub-treasur-
ies.

38. (a) When a note is enfaced for payment of interest at a treasury and the holder desires interest to be paid at a sub-treasury subordinate thereto, or when a note is enfaced for payment of interest at a sub-treasury and the holder desires interest to be paid at the district treasury

Para. 38] METHOD OF PAYMENT OF INTEREST.

(e) On receipt of the voucher in the treasury it will be examined to see that it is in order and that the details of the note correspond with those entered in the register of enfaced notes and the payment will then be recorded in the register of promissory notes and in the register of interest payments (Forms 9 and 14).

(f) If the Sub-treasury Officer finds that the ownership of a note, presented for payment of interest, has changed, and if he has not received a fresh authorisation from the Treasury Officer to make payment to the new owner, he should forward the note to the Treasury Officer for orders. On receipt of the note the Treasury Officer will examine the transfer endorsement and, if it is in order, issue a fresh authorisation to the Sub-treasury Officer in the prescribed form.

presenter is clear and indisputable. The rules in this chapter will show what endorsements can be accepted without question and those which should not be recognised.

41. An endorsement consists of two parts, *viz.*, (1) the pay order, containing the name of the endorsee, and (2) the signature of the endorser. It will be convenient to consider these separately.

Valid forms
of endorse-
ment.

The pay-order should be worded in one of the following ways:—

- (1) "Pay to A."
- (2) "Pay to A or order."
- (3) "Pay to A and B, jointly."
- (4) "Pay to A and B or their joint order."
- (5) "Pay to A or B."
- (6) "Pay to A or B, or order."
- (7) "Pay to A and B or either of them."
- (8) "Pay to A and B or either of them or order."
- (9) "Pay to A, B, C, D and E or to any one (or more) of them."
- (10) "Pay to A, B, C, D and E or to any one (or more) of them or order."

And the signature should in each case be that of the person or persons legally qualified to dispose of the note, as described in the succeeding paragraphs. If the last endorsement on the note is blank, *i.e.*, although the signature has been made and is in order, the pay order itself has been left blank, the note should not be received, and the presenter should be told to get the name or names filled in. If an endorsement is not worded exactly as above, but obviously conveys the sense of one of these standard forms of endorsement, it may be recognised. For example, the substitution of "Endorsed," "Transferred" or "Sold" for the word "Pay" or the substitution of "any" for "either" in Nos. (7) and (8) or the addition of the words "or survivor" in Nos. (3) to (10) do not make the endorsement invalid

Para. 42] **PROCEDURE FOR DEALING WITH VARIOUS
FORMS OF ENDORSEMENT.**

and so on, and objections should not be raised merely on that account. If the signature is that of a woman, attention should be paid to the instructions laid down in paragraph 51.

(b) If the note is not endorsed by A himself, (or in the case of a person unable to write by a Magistrate on his behalf in accordance with paragraph 52) the endorsement is valid only if the signature is that of a person who has the legal right to dispose of the note on behalf of A or A's estate. Thus, the signature may be that of A's guardian, heir, executor, or attorney or the administrator of his estate. In all such cases it is necessary to see that such person's claim to act in such capacity is valid. Instructions as to the steps which must be taken, and the documents which must be produced, before Treasury Officers should accept endorsements by such persons, are given in paragraphs 47 to 50.

(2) *Joint endorsements.*—Except as stated below, the signature of each of the joint-holders is necessary, and in respect of each such signature the same precautions should be taken as laid down above for simple endorsements. If, however, one of the joint-holders dies, then, under section 4 of the Indian Securities Act, the right to dispose of the note lapses to the survivor or survivors, and in that case an endorsement by such survivor or survivors, as the case may be, will be recognised, provided satisfactory proof of death has been produced. Treasury Officers are responsible for satisfying themselves that the fact of death is properly established, either in the shape of a solemn affidavit or affirmation of the knowledge of such decease, made by respectable and uninterested parties before a Justice of the Peace or other judicial officer, or in the shape of a burial certificate, copied from the usual register and attested by the proper authority, or a certificate of death. When produced, such proof should be registered, and entry made on the note,

Para. 43] **PROCEDURE FOR DEALING WITH VARIOUS
FORMS OF ENDORSEMENT.**

The general rule in such cases is to disregard entirely the designation added after the name, and to treat the note in all respects as if it were the personal property of A. Government does not undertake the responsibility of making an enquiry as to who is the person actually holding the office or position so described, and if any person, other than A, claims to be qualified to dispose of the note, not as A's heir, executor, or personal representative, but as being A's successor in such office or position, his claim should not be entertained.

In such cases the proper thing for A to do, on vacating his office, is to transfer the note, by a personal endorsement in favour of his successor.

To this rule, however, there are two exceptions :—

When the designation, added after the personal name, is that of a Government officer or an officer of an Indian State or of the Ceylon Government, then, if the office in question is one of those mentioned in Appendix III, the personal name should be disregarded, and the note dealt with as if it fell under paragraph 45 (3). If, however, the officer is not one of those so mentioned, the officer concerned should be told to make a reference to the Deputy Controller of the Currency who will instruct him what steps to take to get the matter regularized. Trouble will be saved if Government officers, before getting promissory notes endorsed to them in their official capacity, take care that their personal names are not entered in the endorsement.

The second exception is the case of the administration of an estate. For example, if a note has been endorsed "Pay to A, executor of B," or "Pay to A, administrator of B's estate," it may be validly transferred by A to another party, provided

- (1) A signs himself as executor of B, or administrator of B's estate, and

Two
exceptions.
(i) Govern-
ment
Officers.

(ii) Executors
and Adminis-
trators.

Para. 451 **PROCEDURE FOR DEALING WITH ENDORSEMENTS
BY A BODY CORPORATE OR AN OFFICE HOLDER.**

Treasury and other officers should have no difficulty in ascertaining that the endorsement is signed by the person properly qualified to do so, but in all cases of new banks, or wherever there is any doubt, a reference should be made to the Public Debt Office.

(2) *Other Bodies corporate.* A promissory note may be held and negotiated by any body corporate with perpetual succession and a common seal. In such cases it is necessary to refer to the articles of association, or law, governing the constitution of the body, in order to see who is the person legally qualified to transfer notes which are the property of the body in question. In practice such an enquiry raises so many difficult questions, such as the wording of the Act, bye-laws, etc., by which the public body or corporation is governed, that great caution should be exercised regarding securities so held. When the corporation is an old-established body, such as a Port Trust, Municipality, etc., the question as to the office-bearer qualified to sign endorsements on its behalf will have been long settled, and will be generally known. But in all other cases, and particularly when the body is new or is little known (*e.g.*, if a note stands in the name of such a body as “The Society for the promotion of widow re-marriage”) a reference should be made to the Public Debt Office.

(3) *Office holders.* Subject to the important exception mentioned below, an endorsement in favour of an office-holder (*e.g.*, “Pay to the Secretary of the Budgepur Dispensary”) should not be recognised. Government does not accept the responsibility for being put on enquiry as to who is the actual holder of office at the time.

The exception to this rule is the case of the holders of certain Government offices and offices in Indian States and Ceylon, the names of which are given in Appendix III. In such cases a note may be validly endorsed to or by the holder of the office for the time being.

**Para. 47] DOCUMENTS NECESSARY TO ESTABLISH CLAIMS
TO DEAL WITH NOTES BY A PERSON OTHER
THAN THE LAST ENDORSEE.**

NOTE.—If the rule that endorsements by trustees on promissory notes cannot be recognised causes inconvenience in any case, the Treasury Officer should call the attention of the person concerned to Rule 6 of the Rules under the Indian Securities Act (Appendix II) which allows Government stock to be registered in the name of a trustee. Applications under this rule should be addressed to the Public Debt Office. The Deputy Controller of the Currency, Bombay, will pass orders on applications dealt with by the Public Debt Office, Bombay. In all other cases orders will be passed by the Controller of the Currency. *

Production
and
registration
of documents
to establish
a claim to
deal with
notes by a
person other
than the last
endorsee.

47. In paragraph 42 (1) (b) it was pointed out that, if a note is endorsed by some person other than the last endorsee, the endorsement is valid only if the signature is that of a person who has a legal right to dispose of the note on behalf of the last endorsee or of the latter's estate, and that documents must be produced to prove that such person has that right. The following documents are necessary when the claim is to deal with a note in the capacity of—

(1) *Heir.*—A Succession Certificate granted under one of the Succession Certificate Acts, viz., Act XXVII of 1860 (since repealed) or Act VII of 1889.

(2) *Executor or Administrator.*—Probate or Letters of Administration, granted by a competent Court under the provisions of the Indian Succession Act (Act X of 1865), or the Probate and Administration Act (Act V of 1881).

NOTE.—In the following cases the person having the right to deal in promissory notes standing in the name of a deceased person may in certain circumstances obtain renewal of the notes in accordance with paragraph 60 without going to the expense and trouble of obtaining any of the documents mentioned above:—

- (a) If the deceased holder was a member of a Hindu undivided family governed by the *Mitakshara* law.
- (b) If the face value of the securities held by the deceased person does not in the aggregate exceed Rs. 5,000,

Paras. 48-50] DOCUMENTS NECESSARY TO ESTABLISH CLAIMS TO DEAL WITH NOTES BY A PERSON OTHER THAN THE LAST ENDORSEE.

and those conveying limited powers.

the person in question to the drawal of interest, and it is important that Treasury Officers should carefully distinguish between those documents which confer an unlimited power to deal with the securities, and those in which the power is limited to the realisation of interest.

Other documents.

49. Besides the above-mentioned documents, other documents are frequently produced before Treasury Officers in connection with promissory notes. Such are:—

- (1) Documents relating to the proof of death of a joint-holder [*vide* paragraph 42 (2)].
- (2) Certificate of incorporation of a body corporate, or Articles of Association, or similar documents (*vide* paragraph 45).
- (3) Certificate of marriage. This may sometimes be necessary, when a note, which has been endorsed in favour of a woman before her marriage, is subsequently re-endorsed by her in her married name.

All such documents should also be registered similarly to those mentioned in paragraph 47.

Treasury procedure in registering documents.

✓ 50. For this purpose the Treasury Officer will maintain a register in Form No. 16, and in registering a document he should observe the following instructions:—

- (1) Two names have to be entered, *viz.*, (a) in the column "Name of Principal" the name of the person whose property is concerned, and (b) in the column "To whom granted" the name of the person to whom the document has been issued.
- (2) Separate pages should be reserved for separate initials, the initial being in each case that of the surname of the "principal." The entries

Paras. 50, 51 TREASURY PROCEDURE FOR REGISTERING DOCUMENTS.

issued by a competent court, should, however, even when insufficiently stamped, be registered and acted upon, the fact that the document was insufficiently stamped being brought to the notice of the court concerned. In considering whether any document is sufficiently stamped, the Treasury Officers should remember —

- (1) That the stamp duty on a document entitling the holder merely to draw interest is calculated on the amount of the securities in question, and not on the interest annually drawable.
- (2) That powers-of-attorney, granted by a number of persons, having separate and distinct interests in the acts to be performed under such powers, must be stamped to a value equal to the aggregate amount of duty which would have to be paid if each person had executed a separate power.
- (3) That, notwithstanding anything said above, a power-of-attorney, or any other written authority, authorising one or more of the joint-holders of a note to give a valid discharge for interest, is exempt from stamp duty.

51. If an endorsement is signed by a woman, and the signature is in English, it will ordinarily be sufficient to adopt the same precautions as in the case of an endorsement by a man; though if a note, which has been endorsed to a woman before her marriage, is subsequently re-endorsed by her in her married name, it may sometimes be necessary, unless the Treasury Officer is satisfied that she is the actual person named in the previous endorsement, to require a certificate or other proof of marriage [*vide* paragraph 49 (3)]. If the endorsement is in a vernacular, and if the woman goes out in public, she should be asked to come to

Endorsements by women.

CHAPTER VI.

RENEWAL OF SECURITIES.

54. The rules in this chapter deal with the issue to holders of new securities in exchange for their existing ones; they do not refer to the issue of duplicate securities to replace those which have been lost or destroyed, rules regarding which will be found in paragraph 99.

Stock
certificates.

55. From the description of stock certificates already given it will be seen that in their case no question of renewal arises, for the document is, as its name implies, merely a certificate and when the ownership of the stock passes to another person, a new certificate is issued in the latter's name.

Bearer bonds.

56. In the case of bearer bonds renewal is only necessary, and is only permitted, upon exhaustion of the coupons attached to the bond, in which case application should be made to the Public Debt Office of domicile or to the treasury on which the bond is registered for payment of coupons, the bond being presented with the application. When a bearer bond is presented at a treasury for renewal the Treasury Officer should, after verifying that the coupons are exhausted, forward the bond, together with the application (which may be in any form) to the Public Debt Office concerned. He should grant the presenter a receipt in Form 17 and forward the bond to the Public Debt Office, without cutting it, insuring it as of the value of Rs. 100. A register should be maintained in Form 2 for watching the disposal of all such bonds.

NOTE.—No fee is payable in respect of the renewal of a bearer bond.

57. In the case of promissory notes renewal may be either optional or compulsory; in either case it is of con-

Promissory
notes.

Para. 59]**WHEN RENEWAL IS NECESSARY.**

have the title to such notes tested by the Public Debt Office by requiring the holder to apply for renewal.

When
renewal is
necessary.

✓ 59. The rules in previous chapters will have indicated the cases in which the holder of a note should be required to receipt it for renewal. Such cases are for convenience brought together and enumerated below :—

- (1) If only sufficient room remains on the back of the note for one further endorsement, or when any word or words is or are written upon the note across any existing endorsement or endorsements.
- (2) If the note is crowded with writing, or torn, in any way damaged or defective, or unfit in the opinion of the officer before whom it is produced for payment of interest or for receiving endorsement.
- (3) If the note bears an endorsement which is not in one of the forms enumerated in paragraph 41, or the signature to which is not that of the person or persons mentioned in paragraphs 42 to 45 inclusive as being qualified legally to transfer the note.
- (4) If the note having been enfaced three times for payment of interest is presented for re-enfacement.
- (5) If the endorsements are not clear and distinct, or if there is any endorsement made otherwise than in one of the endorsement cages on the back of the note.
- (6) If the note in question is a Counterpart Note (see paragraph 53) and the Treasury Officer has received information that it has ceased to be the property of a minor, or to belong to an estate in which administration is limited to interest,

REVENUE DEPARTMENT, NEW DELHI, INDIA [PART 60]

(7) If the duty is not paid by the person liable for the payment of the duty, the duty shall be paid by the person liable for the payment of the duty.

Section 10
of the
Revenue
Act, 1918

(8) There are also provisions in the Act which provide that if the duty is not paid by the person liable for the payment of the duty, the duty shall be paid by the person liable for the payment of the duty. The provisions of the Act which provide that if the duty is not paid by the person liable for the payment of the duty, the duty shall be paid by the person liable for the payment of the duty, are as follows:—

(a) If the duty is not paid by the person liable for the payment of the duty, the duty shall be paid by the person liable for the payment of the duty.

"Provided that if the duty is not paid by the person liable for the payment of the duty, the duty shall be paid by the person liable for the payment of the duty."

(b) If the duty is not paid by the person liable for the payment of the duty, the duty shall be paid by the person liable for the payment of the duty.

Paras. 60, 61 RENEWAL BY HEIRS OF DECEASED HOLDERS.

ificate Act have not been obtained within this period, the person claiming to be his heir should be directed to apply to the District Magistrate for a certificate that he is the heir of the deceased. If after enquiry in the manner provided in sub-sections (2) and (3) of section 13 of the Indian Securities Act, the District Magistrate is satisfied that the applicant is the only legal heir of the deceased, he will give him a certificate in the following form :—

“Certified that———(the applicant) is the only legal heir of the deceased———the last holder of Government promissory notes Nos.———of the———per cent. Loan of———for Rs.———who died on———.”

On production of the promissory notes with a certificate in either of the forms mentioned above the Treasury Officer should require the person named in the certificate to receipt the promissory notes for renewal in the form given in paragraph 62 (*iv*). The Treasury Officer should then forward the notes and the certificate to the Public Debt Office in accordance with paragraph 62 and should certify that the signature on the certificate is in order. If the title to the promissory notes is disputed, the case should be referred to the Public Debt Office.

NOTE.—In this paragraph District Magistrate has the meaning given in the explanation to section 13 of the Indian Securities Act (*vide* Appendix I).

61. The holder of any note, whether renewal is actually required under these rules or not, may procure a renewed note in lieu of his original security in any of the following ways, that is to say, he may present it duly receipted either in person or through a representative at (1) the Public Debt Office, Calcutta; or (2) if enfaced at a Government treasury, at that treasury for transmission to that office; or (3) if enfaced at Bombay or Madras, at the Public Debt Office, Bombay or Madras.

Para. 62]

PROCEDURE AT TREASURIES FOR RENEWAL
OF NOTES.

If, however, the person tendering a note for renewal applies for more than one note in lieu of the note tendered, the latter must be receipted on the reverse as follows, or in a form as near thereto as circumstances will admit :

“ Received, in lieu hereof, two (or more) notes for Rs. _____
respectively, payable to (*name of holder*), with interest
payable at _____ Treasury.

Signature of the . holder
duly authorised
representative of
(name of holder).”

If the person tendering more than one note for renewal applies for one consolidated note in lieu of the notes tendered, the latter must be receipted as follows, or in a form as near thereto as circumstances will admit :—

“ Received, in lieu hereof, a new note payable to (*name of holder*) for Rs. _____ by consolidation with promissory note or notes Nos. _____, (*mentioning the numbers and amounts of the other notes desired to be consolidated with it and specifying the loan*) with interest payable at _____ Treasury.

Signature of the . holder
duly authorised
representative of
(name of holder).”

(v) It has been pointed out in paragraph 57, that if a note presented for renewal is not properly discharged, Government's liability in respect of it is not removed by the issue of a new note. It is important, therefore, that the Treasury Officer should see that the form of receipt mentioned in clause (iv) above is clearly and correctly written, and that there is no ambiguity as to the name of the payee of the new note. The name of the holder, as signed by him or as entered by the duly authorised representative below his own signature, should agree with the

[illegible]
$$f(x) = \frac{1}{x^2} = x^{-2} \Rightarrow f'(x) = -2x^{-3} = -\frac{2}{x^3} = -\frac{2}{x^2 \cdot x} = -\frac{2}{x^3}$$

1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific information required.

[illegible][illegible]

1. The first step in the process is to identify the problem. This involves gathering information about the situation and understanding the needs of the people involved.

[illegible]

Paras. 64-66] PROCEDURE IN CASES OF DEFECTIVE TITLE.

renewed at once under a bond of indemnity, which should be for twice the value of the note.

- (b) If the defect, however, be a serious one which it would be inadvisable to overlook, or if the holder, where the defect is formal, refuses to enter into the bond mentioned in the preceding article, then the Public Debt Office will refuse to renew the note, or pay interest until the defects in title be cured by the holder.
- (c) In cases where the note belongs to a minor and representation is limited to interest, the Public Debt Office arranges for payment of interest in accordance with paragraph 98.

Dispute as
to title.

65. When there is a dispute as to the title to a promissory note in respect of which an application for renewal has been made, the Public Debt Office refers the case to the Controller of the Currency for orders under section 13 of the Indian Securities Act.

NOTE.—The Public Debt Office, Bombay, refers such cases to the Deputy Controller of the Currency, Bombay.

Interest on
notes under
renewal.

66. When a note is under renewal, the interest on it, pending the issue of a new note, can only be paid by the order of the Public Debt Office.

Paras. 69, 70] REPAYMENT OF TERMINABLE LOANS.

be referred to the Deputy Controller of the Currency for orders.

Bearer Bonds.

69. The bonds will be payable either at the treasury or sub-treasury at which they are registered for payment of coupons or at the Public Debt Office of domicile in whose books they stand. When any such bonds are tendered for payment at the treasury or sub-treasury at which they are registered for payment of coupons, the Treasury or Sub-treasury Officer should make the payment of the principal and also of unpaid coupons, if any, irrespective of the amount of the bond. No receipt need be taken from the presenter, the bonds being payable to the bearer without regard to any endorsement that may appear thereon. The bonds should be stamped "Paid" at the time of payment, the date of payment being noted thereon and should be removed from the register of bearer bonds (Form 5) maintained at the treasury.

Stock Certificates.

70. Each Public Debt Office will issue, along with the last interest warrants due on the loan, an intimation that no further interest warrant will be issued and that the principal will be repaid on surrender of the stock certificate at the treasury or sub-treasury at which the interest warrant is payable. Payment of principal should be made at the treasury or sub-treasury concerned on the surrender of the stock certificate and a receipt should be taken on the certificate itself which should read "Received the principal due on the certificate." The surrender of the stock certificate must be insisted on in every case, and should the owner of the stock have lost his certificate he must obtain a duplicate from the Public Debt Office before discharge of the security. The receipt for the discharge should be signed by the registered holder whose name

Paras. 71-73] REPAYMENT OF TERMINABLE LOANS.

India (or of one of the Presidency Banks now amalgamated), originally endorsed the scrip. In these cases there will be only one endorsement (in favour of the applicant) on the back of the note signed by any of the officers mentioned above.

Cases in which these conditions are not satisfied should be referred by the Sub-treasury Officer to the Treasury Officer and the latter should deal with them under the following paragraph.

procedure by
Treasury
Officers.

72. Treasury Officers may also make immediate payment of notes tendered by an *individual* up to a limit of Rs. 5,000 when the following conditions are *all* fulfilled :—

- (i) if the applicant is the person in whose name the note has last been endorsed or the legal representative in interest of such person;
- (ii) if the chain of endorsements is in order;
- (iii) if the endorsements are *all* by *names* and not by office;
- (iv) if the holders have all been single individual persons.

All other cases should be referred to the Deputy Controller of the Currency before payment.

NOTE.—Conditions (iii) and (iv) above would not be fulfilled in such cases as the following :—

- (1) where an endorsement is in favour of a corporate body such as a District Board, or a Port Trust,
- (2) where an endorsement is in favour of a firm or society.

73. Before paying the principal of a promissory note, a Treasury Officer should see that the conditions laid down in paragraph 36 (1) to (6) for payment of interest are satisfied, but some relaxation of these conditions is permitted when the value of the promissory notes tendered by an individual does not exceed Rs. 5,000 (*vide* paragraph 75).

Paras. 75, 76] REPAYMENT OF TERMINABLE LOANS.

certificates so produced should be retained by the Treasury Officer and filed. In cases where the discharge of the father or mother of a minor or lunatic is accepted without production of a certificate, the fact of such relationship should be certified by the Treasury Officer on the back of the scrip.

NOTE.—In this paragraph District Magistrate has the meaning given in the explanation to Section 13 of the Indian Securities Act (*vide* Appendix I).

Discharge by
illiterate
persons.

76. In the case of illiterate persons the manner of discharge is provided for in Rule 37 of the Rules under the Securities Act (*vide* Appendix II). In such cases the receipt for discharge should be signed by a Magistrate (the Treasury or Sub-treasury Officer may sign it if he is a Magistrate) on behalf of and in the presence of the holder, and a certificate should be given by the Magistrate below his signature to the effect that the receipt for discharge was signed by him at the request of the holder after having been previously read over to the latter and that he is satisfied that the effect of such discharge is fully understood by the holder.

CHAPTER VIII

THE HISTORY OF THE UNITED STATES OF AMERICA FROM 1789 TO 1861
FROM 1789 TO 1861
FROM 1789 TO 1861

THE HISTORY OF THE UNITED STATES OF AMERICA FROM 1789 TO 1861
FROM 1789 TO 1861
FROM 1789 TO 1861

CHAPTER VIII

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FROM 1789 TO 1861
FROM 1789 TO 1861

Paras. 78-80] SECURITIES HELD BY GOVERNMENT OFFICERS.

with the rules in this chapter unless any of these Courts so direct.

(c) Securities held by Municipalities, Port Trusts and other public corporations may at their discretion be deposited with Government and dealt with under the rules in this chapter.

General.
instructions.

79. It is of great importance that a Government officer should not, in his official capacity, receive or in any way deal with promissory notes if the title of the presenter, depositor, or other person from whom they are received, is not absolutely clear or is in any way defective. He should, therefore, carefully scrutinise the endorsements in the light of the instructions given in Chapter V. If he has reason to think that any of the endorsements (*i.e.*, not only the last endorsement) are irregular, or if, for any other reason, he is not satisfied as to the title of the person presenting a note, he should refuse to accept it and should instruct the presenter to get it renewed by the Public Debt Office.

Notes
deposited
for more
than five
years.

80. (a) When promissory notes are to be deposited with a Government officer for more than five years and it is the wish of the depositor to draw interest on them during the period of deposit, the latter should be required to draw all interest due upon them at the time and to endorse them as follows :—

If the officer with whom the notes are to be deposited is in the Post Office or the Telegraph Department—“ Pay to the Accountant-General, Posts and Telegraphs ” or “ Deputy Accountant-General, Posts and Telegraphs.”

In other cases—

In the Madras Presidency—“ Pay to the Deputy Controller of the Currency, Madras.”

OF OFFICE EMPLOYEES' ACCOUNTS (PART II) CONTINUED

1. The Pay to the Director of the Controller of the Currency, Pay to the Controller of the Currency.

2. When a Government officer is removed from office, he is deposited with him a statement of his accounts which have been closed and approved by the proper authorities. He will find that the statement is a full and complete statement of the value of the property which he has received and delivered, and which is subject to the same rules and regulations as the property of the Government.

- (a) If the officer is in the Military Department, the statement of Military Accounts or General Accounts of Military Supply Accounts.
- (b) If the officer is in the Marine Department, the statement of Marine Accounts.
- (c) If the officer is in the Post Office or Telegraph Department, the statement of General Post and Telegraphs.
- (d) If the officer is stationed in the Railway Department, the statement of the General Railway.
- (e) If the officer is stationed in the Marine Department, the statement of the General Marine.
- (f) If the officer is stationed in the Department of the Interior, the statement of the General Department of the Interior.
- (g) If the officer is stationed in the Department of the Treasury, the statement of the General Department of the Treasury.
- (h) If the officer is stationed in the Department of the Navy, the statement of the General Department of the Navy.
- (i) If the officer is stationed in the Department of the War, the statement of the General Department of the War.
- (j) If the officer is stationed in the Department of the State, the statement of the General Department of the State.
- (k) If the officer is stationed in the Department of the Justice, the statement of the General Department of the Justice.
- (l) If the officer is stationed in the Department of the Education, the statement of the General Department of the Education.
- (m) If the officer is stationed in the Department of the Agriculture, the statement of the General Department of the Agriculture.
- (n) If the officer is stationed in the Department of the Commerce, the statement of the General Department of the Commerce.
- (o) If the officer is stationed in the Department of the Labor, the statement of the General Department of the Labor.
- (p) If the officer is stationed in the Department of the Public Health, the statement of the General Department of the Public Health.
- (q) If the officer is stationed in the Department of the Social Welfare, the statement of the General Department of the Social Welfare.
- (r) If the officer is stationed in the Department of the Public Safety, the statement of the General Department of the Public Safety.
- (s) If the officer is stationed in the Department of the Public Works, the statement of the General Department of the Public Works.
- (t) If the officer is stationed in the Department of the Public Buildings, the statement of the General Department of the Public Buildings.
- (u) If the officer is stationed in the Department of the Public Parks, the statement of the General Department of the Public Parks.
- (v) If the officer is stationed in the Department of the Public Gardens, the statement of the General Department of the Public Gardens.
- (w) If the officer is stationed in the Department of the Public Libraries, the statement of the General Department of the Public Libraries.
- (x) If the officer is stationed in the Department of the Public Museums, the statement of the General Department of the Public Museums.
- (y) If the officer is stationed in the Department of the Public Archives, the statement of the General Department of the Public Archives.
- (z) If the officer is stationed in the Department of the Public Records, the statement of the General Department of the Public Records.

Paras. 82] SECURITIES HELD BY GOVERNMENT OFFICERS.

Except in cases (c), (d) and (e) the Account Officer or the Deputy Controller of the Currency receiving the securities will forward them to the Controller of the Currency.

Payment of
interest,
return, or
sale.

82. (a) Notes forwarded to the Controller of the Currency, etc., in accordance with paragraph 81 will be converted into stock of the loans to which they severally appertain. The interest falling due upon the stock will be remitted without deduction of income-tax periodically to the Account Officer or Deputy Controller of the Currency concerned by whom it will be distributed (after deducting the proper income-tax and commission) by payment orders among the depositors.

(b) The currency of these orders of payment is limited to six months. If any are presented for payment after that period, the presenter should be referred to the officer who issued the order.

(c) On application to the Controller of the Currency or the Account Officer or Deputy Controller of the Currency concerned by the officer who forwarded them, notes so deposited will be returned or sold. The above officers, save where they have received orders from the Local Government that the securities pertaining to any endowment are not to be sold or given up without the orders of Government, act purely as the agents of the officers from whom they received the notes; and the latter are responsible for the sale, realisation or return of notes in accordance with the conditions of the endorsement.

1. It should be observed that when a note is delivered up under this rule, it will not be the identical note which was sent for custody, but only another note of the same loan or of the loan to which the original note was transferred.

2. An officer applying for delivery of a note should always specify at what treasury he wishes it to be encased for payment of interest.

THE HISTORY OF THE UNITED STATES (PART 12, 13)

The first of these is the fact that the United States is a country of immigrants.

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**Paras. 84-86] SECURITIES HELD BY GOVERNMENT
OFFICERS.**

the case may be, and the Presidency towns of Madras and Bombay where they will be lodged with the Deputy Controller of the Currency, Madras, or the Deputy Controller of the Currency, Bombay. The depositor may draw interest on these notes by tendering receipts in the usual form countersigned by the officer with whom he deposited them.

(b) If promissory notes so deposited are forfeited for failure of contract, they should be forwarded to the Controller of the Currency who will arrange for their renewal in his name. After renewal they will be sold and the proceeds credited to the department concerned.

85. (a) Notes received in a treasury for safe custody under the preceding article must at once be entered in a register in Form 19, but no record need be made in it of any interest payments.

(b) A receipt should be given for all notes so deposited in the same form as the register, the column giving particulars of the return being omitted. The receipt should be reclaimed when the notes are returned.

(c) The return of a note should be noted at once in the register in the column provided for the purpose.

86. (a) If it is desired to sell a promissory note held in custody under paragraph 82; application should be made to Controller of the Currency or the Account Officer or Deputy Controller of the Currency, as the case may be, who will arrange for the sale and will remit the proceeds.

(b) When an officer wishes to purchase a note out of any funds which he holds in trust, he should obtain in favour of the Controller of the Currency, the Deputy Controller of the Currency, Madras, or the Deputy Controller of the Currency, Bombay, as the case may be, a Remittance Transfer Receipt or an Imperial Bank of India draft, for the amount of the market value *plus* 5 per cent. to cover any payment that may be necessary for interest due on the

Sale or
purchase.

deducted from the payments next due to the body or person interested, and credited as Miscellaneous Revenue.

1. The fee of one rupee, levied by the Public Debt Office, for issue of a new note, is also charged against the officer on whose part it is required.

2. Security deposits of Government servants are exempted from this commission.

3. Security deposits of Banks holding regimental funds under Financial Department Resolution No. 3956-A., dated 22nd July 1902, are exempted from commission for drawing interest.

4. This commission is also not charged on investments made through the Post Office Savings Bank referred to in paragraph 86 (b), Note 2, and also in the case of investments on behalf of the Treasurers of Charitable Endowments.

Publication
of Accounts.

88. The Controller of the Currency or every Account Officer or Deputy Controller of the Currency who receives notes under paragraph 81 is required to publish at the end of each calendar year a list of the notes in his custody. Every Government officer with whom a note has been deposited *ex-officio* should watch for this publication, and bring to notice any omission or error in which he is concerned. The lists will be made up in Form 20 and published as soon after January 1st of each year as they can be made up.

Municipal
Debentures
and Port
Trust Bonds.

89. Municipal debentures and Port Trust bonds deposited with a Government officer *ex-officio*, will be forwarded to the Controller of the Currency or the Account Officer or Deputy Controller of the Currency mentioned in paragraph 81. These debentures and bonds will remain in the custody of the local officer if the interest is payable at the local Public Debt Office or branch of the Imperial Bank of India; otherwise they will be sent by him to the Controller of the Currency, the Deputy Controller of the Currency, Madras, or Deputy Controller of the Currency, Bombay, as the case may be.

Investments
by public
officers.

90. The following are the rules regarding investments in securities for funds held in trust by public officers for

**Paras. 90, 91] NOTES DEPOSITED FOR SAFE CUSTODY WITH
TREASURY OFFICERS.**

facts of the case should be reported to the Local Government, and the Local Government will then, by special orders, make such arrangements as may be necessary to protect the interests of Government and to secure the safety of the trust funds or securities.

Notes
deposited by
the public
for safe
custody with
Treasury
Officers.

91. (a) Holders of promissory notes may, if they so desire, deposit them at a treasury for safe custody. Such notes should be enfaced for payment of interest at that treasury and should be endorsed by the holder in favour of the Treasury Officer. All arrear interest due on the notes should be drawn before the notes are tendered at the treasury.

NOTE.—This facility will not be allowed at the Presidency towns or in districts where the Government treasury business is managed by a branch of the Imperial Bank of India.

(b) Application for such deposits should be made by the holder in the prescribed form (Form 21) which should be kept in stock at all district treasuries and sub-treasuries and should be distributed freely to applicants.

(c) On receipt at the treasury the application should be carefully checked in respect of the details entered therein with the promissory notes tendered for safe custody. The notes should be examined to ascertain that they stand in the name of the applicant, that they have been duly endorsed by him in favour of the Treasury Officer and that there are no defects in the previous endorsements of the nature described in Chapter V. If the application is found to be in order and the notes are free from any defects, the former should be registered and the latter accepted for deposit, an acknowledgment in the prescribed form (Form 22) being handed to the applicant. If the notes are in any way defective and the applicant's title is not free from doubt, they should be returned to the applicant who should be asked to remove the irregularity noticed

Para. 93] REALISATION OF INTEREST ON NOTES DEPOSITED FOR SAFE CUSTODY.

will be borne by Government. When, however, delivery is taken direct at the treasury, an acknowledgment of the return of the notes should be given on the back of the original treasury receipt in the following form:—

“Received back the securities specified on the reverse.”

NOTE 2.—When the interest eages on such notes are exhausted the Treasury Officer will forward them to the Public Debt Office for renewal, the renewal endorsement being made by him.

Realisation
of interest
on notes
deposited
for safe
custody.

93. (a) Interest on promissory notes held in safe custody should be realised as it falls due. The monthly abstract referred to in paragraph 91 (e) above will show the total value of notes held at the treasury on account of each depositor in the various loans.

(b) The receipt for interest may be prepared in a consolidated form showing in detail the numbers and values of the notes. The interest may first be drawn in gross, the amount of income-tax to be deducted from interest when paid to the depositors being subsequently credited to Government and adjusted through the personal ledger account referred to in paragraph 94 below.

(c) The gross amount of interest due on each loan should be distributed in an interest distribution register in Form 26 and the net amount payable to each depositor should be worked out therein.

NOTE.—If exemptions or abatements of income-tax are claimed, depositors should periodically furnish the Treasury Officers with the Collector's certificate of exemption or abatement. The rate at which the income-tax is to be deducted should be noted on the particular page of the ledger with reference to the Collector's certificate.

(d) The net amount of interest should be paid to the depositor according to the distribution register. Interest may at the option of the depositor be paid direct at the district treasury, or at a sub-treasury or may be remitted to him by money order. When payment is made direct at the treasury, a receipt should be taken from the depositor

CHAPTER IX.

MISCELLANEOUS.

Sale or transfer of stock.

95. (a) All sales or transfers of stock must be made in even hundreds of rupees and by transfer to be executed by the registered holder, or his duly constituted attorney, and registered in the books of the Public Debt Office concerned. Such transfers are exempt from stamp-duty. A blank form of deed of transfer is printed on the back of each stock certificate issued and forms can also be obtained at any Public Debt Office. Forms of special powers-of-attorney for effecting sales can be obtained free of charge from the Local Head Offices of the Imperial Bank of India, Calcutta, Bombay or Madras, directly or through any Treasury Officer.

(b) When it is desired to execute a transfer, the original certificate must be lodged at the Public Debt Office on whose books the stock is registered. When this has been done and when the transfer has been duly registered, the transferee will receive a new certificate. The Public Debt Office may, in cases in which this is considered necessary, require the verification of the transferor's signature before a Treasury Officer or other responsible officer of Government qualified to take and record evidence.

(c) In cases where only a portion of the stock is transferred, the purchaser will receive a certificate for an amount corresponding to the portion transferred, and a new certificate for the balance will be issued to the transferor.

(d) On application to the Public Debt Office, arrangements will be made to register the holder or transferee of any stock as a trustee or by the name of his office. In the

Paras. 97-99] ISSUE OF DUPLICATES FOR SECURITIES LOST OR DESTROYED.

certificates and promissory notes, the new securities will be only for Rs. 100 or multiples of a hundred, and in the case of bearer bonds will be for the denominations in which these bonds are issued, namely, Rs. 100, Rs. 500, Rs. 1,000, Rs. 5,000 and Rs. 25,000. In every case the Treasury Officer should grant a receipt for the securities in Form 17 and should watch the disposal of the securities so presented by entering them in the register in Form 2. Stock certificates presented for consolidation or sub-division should be endorsed by the holder in Form II or III (in Appendix II), as the case may be. Promissory notes should be endorsed in Form VIII or IX (in Appendix II) as the case may be. No endorsement is required on bearer bonds. The fee charged will be the same as for renewals.

Non-transferable deposit receipts.

98. When a promissory note is the property of a minor the powers of whose guardian are limited to the drawal of interest or belongs to an estate in which administration is limited to interest, the Public Debt Office, upon such note being deposited with it, may arrange for the payment of interest at any treasury or sub-treasury by warrants issued as interest falls due payable to the guardian or administrator. The Public Debt Office will give a non-transferable deposit receipt for the promissory note. On the minor attaining majority or the guardian or administrator being given full powers to deal with the note, the Public Debt Office will issue a promissory note on production of this receipt.

Issue of duplicates to replace securities that have been lost or destroyed.

99. In the case of stock certificates, as already explained, a fresh certificate is issued by the Public Debt Office on being satisfied that the old certificate has actually been lost or destroyed. In the case of bearer bonds (with or

APPENDIX 1

APPENDICES.

Government security belonging to the estate of the person whom he represents.

Right of survivors of joint or several payees of Government securities.
IX of 1872.

4. (1) Notwithstanding anything in section 45 of the Indian Contract Act, 1872,—

(a) when a Government security is payable to two or more persons jointly, and either or any of them dies, the security shall be payable to the survivor or survivors of those persons, and

(b) when a Government security is payable to two or more persons severally, and either or any of them dies, the security shall be payable to the survivor or survivors of those persons, or to the representative of the deceased, or to any of them.

(2) This section shall apply whether such death occurred or occurs before or after this Act comes into force.

(3) Nothing herein contained shall affect any claim which any representative of a deceased person may have against the survivor or survivors under or in respect of any security to which sub-section (1) applies.

XXVI of 1881. 5. Notwithstanding anything in section 15 of the Negotiable Instruments Act, 1881, no indorsement of a Government promissory note shall be valid unless made by the signature of the holder inscribed on the back of the security itself.

6. (1) In the case of any public office to which the Governor General in Council may, by notification in the Gazette of India, declare this sub-section to apply, Holding of Government securities by holders of public offices. a Government security may be made or indorsed payable to or to the order of the holder of the office by the name of the office.

(2) When a Government security is made or indorsed as aforesaid, it shall be deemed to be transferred without any or further indorsement from each holder of the office to the succeeding holder of the office on and from the date on which the latter takes charge of the office.

(3) When the holder of the office indorses to a third party a Government security made or indorsed as aforesaid, he shall

APPENDICES.

be payable, he may, on application to the prescribed officer, and on producing proof to his satisfaction of the loss or destruction and of the justice of the claim and on payment of the prescribed fee, if any, obtain from him an order for—

(a) the payment of interest in respect of the security said to be lost or destroyed pending the issue of a duplicate security; and

(b) the issue of a duplicate security payable to the applicant.

(2) An order shall not be passed under sub-section (1) until after the issue of the prescribed notification of the loss or destruction.

(3) A list of the securities in respect of which an order is passed under sub-section (1) shall be published in the prescribed manner.

11. The holder of a bearer bond or other Government security, payable to bearer, may, on application to the prescribed officer, on delivery of the bearer bond or other security, and on payment of the prescribed fee, if any, obtain from such officer a renewed bearer bond or other security, as the case may be.

12. Subject to the provisions of section 13, a person claiming to be entitled to a Government promissory note, may, on applying to the prescribed officer, and on satisfying him of the justice of his claim and delivering the promissory note receipted in the prescribed manner, and paying the prescribed fee, if any, obtain from such officer a renewed promissory note payable to him:

Provided that, when application is made for the renewal of a Government promissory note which appears to the prescribed officer to stand in the name of a deceased member of a Hindu undivided family governed by the *Mitakshara* law, a renewed promissory note shall not be issued to the applicant unless he furnishes a certificate signed by such authority and after such inquiry as may be prescribed to the effect that the deceased belonged to a Hindu undivided family governed by the *Mitakshara* law, that the promissory note formed part of the joint property of the family, and that the applicant is the managing or sole surviving male member of the family.

APPENDICES.

Explanation.—For the purposes of this sub-section, the District Magistrate means the District Magistrate having jurisdiction in the place where interest on the promissory note is payable and, where interest is payable at a presidency town, the Chief Presidency Magistrate, or at a place in a State in India, the Political Agent.

(3) The prescribed officer or any Magistrate acting under this section may, if he think fit, record evidence on oath.

14. Government securities other than those mentioned in sections 11 and 12 may be renewed in such circumstances and in such manner as may be prescribed.

15. (1) The prescribed officer may, subject to such conditions as may be prescribed, on the application of a person claiming to be entitled to a Government security or securities, on being satisfied of the justice of the claim and on delivery of the security or securities receipted in the prescribed manner and on payment of the prescribed fee, if any, convert, consolidate or sub-divide the security or securities, and issue to the applicant a new security or securities accordingly.

(2) The conversion, consolidation, or sub-division referred to in sub-section (1) may be into a security or securities of the same or different classes or of the same or different loans.

16. (1) When a renewed Government promissory note has been issued under section 12, or a new Government promissory note has been issued upon conversion, consolidation or sub-division under section 15, in favour of any person, the note so issued shall be deemed to constitute a new contract between the Government and such person and all persons deriving title thereafter through him.

(2) No such renewal, conversion, consolidation or sub-division shall affect the rights as against the Government of any other person to the security or securities so renewed, converted, consolidated or sub-divided.

Discharge.

17. On payment by or on behalf of the Government to the holder of a bearer bond or other Government security payable to bearer of the amount expressed

Immediate discharge in certain cases.

Summary procedure in certain cases.

- ✓ 19. (1) If within six months of the death of a person who was entitled to a Government security or securities (other than a security payable to bearer) the nominal or face value of which does not in

Procedure on death of holder of securities not exceeding an aggregate value of five thousand rupees.

the aggregate exceed five thousand rupees, probate of the will or letters of administration of the estate of such person or a certificate granted under the Succession Certificate Act, 1889, is not produced to the prescribed officer, such officer may, after inquiry in the manner provided in sub-sections (2) and (3) of section 13, determine who is the person entitled to the security or securities or to administer the estate of the deceased, and may—

(a) in the case of any such security relating to a loan due for repayment, authorise payment of the amount due thereon to such person; and

(b) in the case of any such security relating to a loan not due for repayment, authorise, in the case of a promissory note, the renewal of such promissory note in favour of such person, or, in the case of stock, the registration of the name of such person in substitution for the name of the deceased.

(2) Upon the payment or renewal of any promissory note in accordance with sub-section (1), the Government shall be discharged from all liability in respect of the note so paid or renewed; and any substitution of names made in accordance with clause (b) of sub-section (1) shall, for the purposes of any claim against the Government, be deemed to have effected a valid transfer of the stock in respect of which it was made.

(3) Any creditor or claimant against the estate of the deceased may recover his debt or claim out of money paid to any person under sub-section (1) and remaining in his hands unadministered in the same manner and to the same extent as if the said person had obtained letters of administration of the estate of the deceased, and nothing in this section shall affect any claim of an executor or administrator or other representative of the deceased against such person other than a claim to recover amounts lawfully paid by him in due course of administration of the estate of the deceased,

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Penalty.

23. (1) If any person, for the purpose of obtaining for himself or for any other person payment of interest or of the capital sum due in respect of any Government security, or the issue of a duplicate security, or the renewal, conversion, consolidation or sub-division of a Government security or securities, makes to any authority under this Act a statement which is false and which he either knows to be false or does not believe to be true, he shall be punishable with imprisonment for a term which may extend to six months, or with fine, or with both.

(2) No Court shall take cognizance of any offence under sub-section (1) save on the complaint of the authority to whom the false statement was made.

Rules.

24. (1) The Governor General in Council may after previous publication make rules to carry out the purposes of this Act.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the manner in which payment of interest in respect of Government securities is to be made and acknowledged;
- (b) the circumstances in which Government securities must be renewed before further payment of interest thereon can be claimed;
- (c) the form in which and the conditions subject to which Government securities may be issued to the rulers of States in India;
- (d) the fees to be paid in respect of the issue of duplicate securities and of the renewal, conversion, consolidation and sub-division of Government securities;
- (e) the proof which is to be produced by persons applying for duplicate securities;
- (f) the form and manner of publication of the notification mentioned in sub-section (2) of section 10 and the manner of publication of the list mentioned in sub-section (3) of that section;

CHAPTER 1

1. The first chapter of the book is devoted to the study of the properties of the function $f(x)$ defined on the interval $[0, 1]$ by the formula

2. The second chapter is devoted to the study of the properties of the function $f(x)$ defined on the interval $[0, 1]$ by the formula

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9. The ninth chapter is devoted to the study of the properties of the function $f(x)$ defined on the interval $[0, 1]$ by the formula

10. The tenth chapter is devoted to the study of the properties of the function $f(x)$ defined on the interval $[0, 1]$ by the formula

11. The eleventh chapter is devoted to the study of the properties of the function $f(x)$ defined on the interval $[0, 1]$ by the formula

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- (r) generally, all matters connected with the grant of duplicate, renewed, converted, consolidated and subdivided securities; and
- (s) the circumstances and the manner in which and the conditions subject to which inspection of securities, books, registers and other documents may be allowed or information therefrom may be given under section 22.

(3) Nothing in any rules made under clauses (o) and (p) shall, as between any trustees or as between any trustees and the beneficiaries under a trust, be deemed to authorise the trustees to act otherwise than in accordance with the rules of law applying to the trust and the terms of the instrument constituting the trust; and neither the Government nor any person holding or acquiring any interest in any Government stock shall, by reason only of any entry in any register maintained by or on behalf of the Government in relation to any Government stock or any stockholder, or of anything in any document relating to Government stock, be affected with notice of any trust or of the fiduciary character of any stockholder or of any fiduciary obligation attaching to the holding of any Government stock.

(4) Rules made under this section shall be published in the Gazette of India, and shall thereupon have effect as if enacted in this Act.

Repeals.

25. On and from the date on which this Act comes into force,
 the Indian Securities Act, 1886,
 and so much of the First and
 Second Schedules of the Repealing and Amending Act, 1914, as
 relates to the Indian Securities Act, 1886, shall be repealed.

XIII of 1886.

Repeals.

X of 1914.

XIII of 1886.

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as including the banks constituted by the Presidency Banks Act, 1876.

Rules relating to Stock.

3. Interest on stock shall be paid on warrants issued by the Public Debt Office and payable at Calcutta, Bombay or Madras, as the case may be. Such warrants may, at the request of the holder of the certificate, to be preferred in writing to the Public Debt Office, be made payable at any British treasury or sub-treasury or, in a State in India, at the Head Post Office, if there is no British treasury, or, if there is no Head Post Office, at any Post Office designated by the Governor General in Council by order in writing in this behalf. The presentation of the stock certificate shall not be required at the time of payment of interest, but the payee shall acknowledge receipt on the back of the warrant.

4. A duplicate stock certificate may be issued by the Public Debt Office on its being satisfied that the original certificate has been actually lost or destroyed.

Issue of duplicate certificate in case of loss or destruction of original.

5. Subject to any general or special instructions of the Controller of the Currency, the Public Debt Office, may, on the application of the holder of the relevant stock certificate or stock certificates, and on his receipting the same in Form I, II or III, as the case may be, issue converted, consolidated or sub-divided securities in place thereof.

Procedure for conversion, etc.

6. (1) On a proper demand made by a person in whose name any stock is registered, or by a person into whose name any stock is to be transferred, or by a person who desires to be entered as the proprietor of stock in exchange for promissory notes or bearer bonds held by him, that he may be described in the books of the Public Debt Office with respect to that stock as a trustee, whether as a trustee of the trust specified in the demand or as a trustee without any such qualification, the Controller of the Currency shall authorise the Public Debt Office to make such entries in its books and in any stock certificate issued in connection therewith as he considers reasonably necessary for the purpose of complying with the demand.

Recognition of trusts, etc.

APPENDICES.

the office described in the account as if his personal name were so stated.

(4) Before acting on any demand purporting to be made, or on any document purporting to be executed, in pursuance of this rule by a person as being the holder of any office, the Controller of the Currency may require the production of evidence that such person is the holder for the time being of that office.

8. When a stock certificate is presented for discharge, a receipt shall be taken on the certificate itself or a separate receipt shall be given by the party presenting it.

Receipt required on discharge of a stock certificate.

(a) *Rules relating to promissory notes other than Treasury Bills.*

9. Interest on a Government promissory note shall be paid at the Public Debt Office or at any treasury or sub-treasury for payment of interest at which the note has been enfaced, but only on the presentation of the note itself and on signature by the payee of a receipt in Form IV.

Payment of interest.

10. The holder of any such note may be required to receipt the same for renewal in any of the following cases, and, where such requisition has been made, payment of any further interest on such note may be refused until the note is receipted for renewal and actually renewed, namely:—

When receipt for renewal may be required.

- (a) if only sufficient room remains on the back of the note for one further indorsement or if any word is written upon the note across any existing indorsement or indorsements;
- (b) if the note is torn or in any way damaged or crowded with writing or unfit, in the opinion of the officer before whom it is produced for payment of interest or for receiving indorsement;
- (c) if any indorsement is not clear and distinct or does not indicate the payee or payees, as the case may be, by name or in the case of office-holders, by office, or is made otherwise than in one of the indorsement cages on the back of the note;

CHAPTER IV

It is the duty of the State to protect the rights of the citizen and to maintain the peace and order of the community.

The State is the only power which can enforce the laws of the land and protect the rights of the citizen.

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14. A provisional order passed under sub-rule (2) of rule 13 shall
 on the expiry of the six years
 Alteration of order, etc. referred to therein, become final;

Provided that the Controller of the Currency may, at any time prior to the issue of a duplicate note, if he finds sufficient reason, alter or cancel any such order, and may also direct that the interval before the issue of a duplicate note shall be extended by such period, not exceeding six years, as he may think fit.

Indemnity bonds.

15. Indemnity bonds shall,

- (a) when taken on the issue of a duplicate note or notes, ordinarily be taken as nearly as may be in Form V and be for twice the amount of such note or notes, and
- (b) when taken on the issue of orders for payment of interest, ordinarily be taken as nearly as may be in Form VI and be for twice the amount of the interest involved, that is to say, twice the aggregate amount of all back interest accrued due on the note *plus* twice the amount of all interest to accrue due thereon during the period which will have to elapse before the issue of a duplicate note can be made.

(b) *Rules relating to Treasury Bills.*

- 15A. (1) Every application regarding a treasury bill alleged
 to have been lost or destroyed,
 Report of the loss or destruction of
 treasury bill. either wholly or in part, shall be
 addressed to the Controller of the

Currency, Calcutta, (in the case of treasury bills originally issued by the Local Head Office of the Imperial Bank of India, Calcutta, or the Local Head Office of the Imperial Bank of India, Madras), or the Deputy Controller of the Currency, Bombay (in the case of treasury bills originally issued by the Local Head Office of the Imperial Bank of India, Bombay). Such application shall be accompanied by a registration fee of Re. 1 per treasury bill and a statement of the following particulars, namely:—

- (i) particulars of the number and value of the treasury bill and the Local Head Office of the Imperial Bank of India by which it was issued;
- (ii) the circumstances attending the loss or destruction; and
- (iii) whether the loss was reported to the police.

the Controller of the Currency or the Deputy Controller of the Currency, as the case may be, may direct. If for any reason the Controller of the Currency or the Deputy Controller of the Currency holds that immediate payment of the value of the treasury bill would involve risk of loss to Government, he may withhold payment thereof, and in that case shall, within six weeks of the date of his decision to withhold payment or of the date of maturity of the treasury bill alleged to have been lost or destroyed whichever date is later, invest the amount of the treasury bill in Government securities or in the Post Office Savings Bank at the option of the claimant and shall thereafter on the expiry of two years from the date of the last notification prescribed in rule 15B, if *prima facie* grounds exist for believing that the treasury bill has been lost or destroyed and that the claim of the applicant is just, cause the particulars of the treasury bill so lost or destroyed to be included in a list such as is referred to in sub-section (3) of section 10 of the Act. On the expiry of six years from the date of publication, as hereinafter provided, of the list in which the lost or destroyed treasury bill was first included, the said investment with accumulated interest (or the said deposit, if any investment in the Post Office Savings Bank has been made) shall be delivered to the claimant or his assignee or other legal representative.

(c) *General.*

16. (1) The list referred to in rules 13 and 15C shall be published half-yearly in the *Gazette of India* in the months of January and July.

July, or as soon afterwards as may be convenient.

- (2) All notes in respect of which an order has been passed under rule 13 shall be included in the first list published next after the passing of such order and every treasury bill to be included in the list shall be included in the first list published after the expiry of the two years referred to in rule 15C, and thereafter such notes and treasury bills shall be included in every succeeding list until the expiration of six years from the date of first publication.

- (3) The list shall contain the following particulars regarding each note (other than a treasury bill) included therein, namely, the name of the loan, the number of the note, its value, the name of the person to whom it was issued, the date from which it bears interest, the name of the applicant for a duplicate, the number and date of the order passed by the Controller of the Currency for payment of

APPENDICES.

Rules relating to Bearer Bonds.

21. Interest on a bearer bond shall be paid to any person who presents the coupon entitling him to such interest at the Public Debt Office or the treasury at which the bond is registered for payment of interest.

22. (1) Every application for the issue of a duplicate bond in place of a bearer bond which is, or the coupons of which are, alleged to have been lost or destroyed, or which is alleged to have been lost or destroyed together with its coupons, shall be addressed to the Public Debt Office, and shall be accompanied by a registration fee of Re. 1 per bond and a statement of the following particulars, namely:—

- (1) particulars of the number and value of the bearer bond and the loan to which it belongs;
 - (2) particulars of coupons alleged to have been lost or in the possession of the claimant, as the case may be;
 - (3) the name of the Public Debt Office or treasury at which the bond has been registered for payment of interest;
 - (4) the circumstances attending the loss or destruction; and
 - (5) whether the loss was reported to the police.
- (2) Such letter shall be accompanied by—
- (a) the Post Office registration receipt for the letter containing the bearer bond or coupons, or both, if lost in transmission by registered post;
 - (b) a copy of the police report, if the loss was reported to the police;
 - (c) a letter signed by the officer of the treasury or branch of the Imperial Bank of India, where interest was last paid, certifying the last payment of a coupon with regard to the bond;
 - (d) an affidavit sworn before a Magistrate testifying that the applicant was the last legal holder of the bearer bond; and
 - (e) any portions or fragments which may remain of the lost or destroyed bearer bond or coupons, or both.

APPENDICES.

23 if *primâ facie* grounds exist for believing that the bond and coupons have been lost or destroyed, and that the claim of the applicant is just, cause the particulars of the bond and coupons so lost or destroyed to be included in a list such as is referred to in sub-section (3) of section 10 of the Act, and shall pass a provisional order requiring the Public Debt Office, on the expiry of six years from the date of publication, as hereinafter provided, of the list in which the lost or destroyed bond or coupons are first included and on the execution of an indemnity bond taken as nearly as may be in Form V for twice the value of the bond and twice the value of the coupons due for payment, and unless reasons to the contrary appear (in which case the matter shall be referred back to the Controller of the Currency)—

(a) to issue to the applicant a duplicate bond with coupons,
and

(b) to pay the amount of any coupon which may be due:

Provided that, if the date on which the bearer bond is due for repayment falls earlier than the date on which the period of six years prescribed in this rule expires, the Controller of the Currency shall, within six weeks of the former date, invest the amount of the bond in the Post Office Savings Bank, and shall repay this amount, together with any interest which may have accrued thereon in such Bank, to the applicant at the time when a duplicate bond would otherwise have been issued.

26. Where the coupons only of a bearer bond are reported to be lost or destroyed, the Controller of the Currency shall, on the expiry of two years from the date of the last notification prescribed in rule 23, if *primâ facie* grounds exist for believing that the coupons have been lost or destroyed, and that the claim of the applicant is just, cause the particulars of the coupons so lost or destroyed to be included in a list such as is referred to in sub-section (3) of section 10 of the Act, and shall pass a provisional order requiring the Public Debt Office, on the expiry of six years from the date of publication, as hereinafter provided, of the list in which the lost or destroyed coupons are first included and on the execution of an indemnity bond taken as nearly as may be in Form V for twice the value of the coupons due for payment and

Issue of duplicate on indemnity
when coupons only lost or destroyed.

APPENDICES.

Receipt not required on discharge,
etc., of a bearer bond.

receipt shall be required.

31. When a bearer bond is presented for discharge, renewal, conversion or consolidation, no

General.

32. Subject to any general or special instructions of the Controller of the Currency, the powers conferred under these rules on the Controller of the Currency may be exercised by the Deputy Controller of the Currency, Bombay, in respect of Government securities interest on which is payable within the Bombay Presidency or the Central Provinces.

Powers of the Deputy Controller of
Currency, Bombay.

33. The following fees shall be paid in respect of applications under sections 10, 12 and 15 of the Act, namely:—

Fees.

For each renewed, converted, consolidated, sub-divided or duplicate security, 4 annas per cent. if the new security does not exceed in amount Rs. 400, and Re. 1 if the new security exceeds that sum:

Provided that no fee shall be payable—

(a) in respect of the renewal of a bearer bond, and

(b) in respect of the renewal of a note which bears no indorsement other than an indorsement by the Imperial Bank of India, the Controller of the Currency, his Deputy or Assistant, or an Accountant General, his Deputy or Assistant, and the renewal indorsement, or when such renewal is required only on account of there being no further space on the note in which to record payment or enfacement for payment of interest.

34. An indemnity bond taken on the issue of a renewed, converted, consolidated or sub-divided security shall be, as nearly as may be, in Form XI and shall be for twice the amount of the security or securities, as the case may be, with two sureties.

Indemnity bonds.

Special procedure in certain cases.

35. (1) When a Government security stands in the name of or is held by a minor or a lunatic who is incapable of managing his affairs, interest or the capital sum payable

Government securities held by minor
or lunatic.

한글문법 一 第 二

이와 같이 한글문법에서 주어와 목적어는 반드시 명사나 명사구로만 이루어진다. 그러나 동사는 반드시 명사나 명사구로만 이루어지지 않는다. 동사는 동사나 동사구로만 이루어진다. 동사구란 동사와 그 보조어를 함께 묶은 것을 말한다. 예를 들어 '읽다'는 동사이고 '읽고 있다'는 동사구이다. 동사구도 주어와 목적어와 같은 역할을 한다.

그리고 한글문법에서 주어와 목적어는 반드시 명사나 명사구로만 이루어진다. 그러나 동사는 동사나 동사구로만 이루어진다. 동사구란 동사와 그 보조어를 함께 묶은 것을 말한다. 예를 들어 '읽다'는 동사이고 '읽고 있다'는 동사구이다. 동사구도 주어와 목적어와 같은 역할을 한다.

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APPENDICES.

and that the effect of the document or indorsement is fully understood by him, and that he is the person whom he represents himself to be, such Magistrate may, at the request of that person and subject to the provisions of this rule, execute the document or sign the indorsement on his behalf.

(2) Where any such document is to be executed or indorsement signed by a Magistrate under this rule on behalf of any person, the Magistrate shall execute the document or sign the indorsement in the presence of that person, and shall enter below his own signature a certificate to the effect that the document was executed, or the indorsement signed, as the case may be, at the request of that person after having been previously read over to the latter, and that he is satisfied that the effect of the document or indorsement is fully understood by such person.

Special securities issued to Ruling Princes. 38. (1) Government securities may be issued to the ruler of a State in India, at his request in Form XII, provided that—

(a) the ruler has been admitted to this privilege by order of the Governor General in Council, and

(b) the total amount for which the ruler applies is not less than Rs. 50,000.

(2) Notes issued in accordance with sub-rule (1) shall be in the name of the ruler and his successors and property in them, save as otherwise provided, shall devolve by succession.

(3) Any such note may be negotiated by indorsement by the ruler of the State for the time being.

(4) The transferee of any such note shall not be capable of negotiating or drawing interest on the same when so transferred, but shall be entitled on surrender to the Public Debt Office of the note or notes so transferred to obtain therefrom Government securities of a like denomination and amount.

39. (1) Any person requiring information regarding a Government security in the custody of the Public Debt Office may apply to that office in writing, stating the form in which the information is required.

(2) Every such application shall specify with precision the security to which it relates and shall contain a statement of the

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APPENDICES.

(2) A fee of Re. 1 shall be paid for each certified copy granted under rule 40.

THE SCHEDULE.

[See rule 2 (d).]

FORM I.

(See rule 5.)

**Form of Indorsement for Conversion of Stock
Certificates into ^{Bearer Bonds}
Promissory Notes.**

Received in lieu of this stock certificate ^{bearer bonds}_{promissory notes} of
Rs. each (together with a new stock certificate for the
balance amounting to Rs.) with interest payable
at Treasury.

registered holder.

Signature of the

his duly authorised representative.

FORM II.

(See rule 5.)

**Form of Indorsement for Consolidation of Stock
Certificates.**

Received in lieu of stock certificates Nos. for
Rs. respectively of the per cent. loan
of a stock certificate for Rs. of the
per cent. loan of with interest payable at
Treasury.

registered holder.

Signature of the

his duly authorised representative.

1877-1878

June 11 1878

June 11 1878

Statement of Indebtedness for Public Works of the City of Chicago

Amount of the loan	Amount of the loan	Amount of the loan
Amount of the loan	Amount of the loan	Amount of the loan
Amount of the loan	Amount of the loan	Amount of the loan

Amount of the loan

Amount of the loan

Amount of the loan

APPENDICES.

(Principal.)

Whereas the above bounden
has caused to be represented to the said Secretary of State in
Council that _____ was
lately and until the loss thereof hereinafter mentioned the legal
and rightful holder and still is the owner of and absolutely entitled
to certain ^{promissory note}_{bearer bond} of the Government of India the number
amount and other particulars of which are set forth in the schedule
hereto and that the said Government ^{promissory note}_{bearer bond}
sometime since

(Principal.)

(Surotica.)

And whereas the said
having applied to the Controller of the Currency for New
note
bearer bond in lieu of the said note
bearer bond so alleged to have been
as aforesaid the said Controller of the
Currency for and on behalf of the said Secretary of State in Council
has on the aforesaid representation of the said
acceded to the said application on condition of the said
and two sufficient sureties executing such bond
as above written and the said have accord-
ingly as such sureties agreed to execute the said bond with such
condition as hereunder is written now the condition of the above
written bond is such that if the above bounden

(Principal
and 2
Sureties.)

their heirs executors administrators representatives and assigns do and shall from time to time if and when the said ^{note} bearer bond ^{so} alleged to have been as aforesaid shall happen to be found or come to his or their or any or either of their possession or power or to the possession or power of any other person in trust for him or them or any of them immediately deliver or cause to be delivered the same to the said Controller of the Currency for the time being or the person for the time being exercising his functions on behalf of the said Secretary of State in Council to be cancelled destroyed or otherwise dealt with as may seem meet and further in case the original of the said ^{promissory note} bearer bond shall have already come or shall hereafter come to the hands of any person or body corporate whomsoever under such circumstances as may entitle the holder thereof to demand payment of the same or the interest thereof from the

[illegible]

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 84

[illegible]

1. $\frac{1}{2}$

1. 凡在本行工作的员工，均须遵守本行各项规章制度，不得有违。如有违反，一经查出，定予严肃处理，决不姑息。

2. 本行员工应保持良好的职业道德，诚实守信，不得有损本行声誉的行为。如有违反，一经查出，定予严肃处理，决不姑息。

3. 本行员工应遵守劳动纪律，按时上下班，不得迟到早退。如有违反，一经查出，定予严肃处理，决不姑息。

4. 本行员工应遵守保密规定，不得泄露本行商业秘密。如有违反，一经查出，定予严肃处理，决不姑息。

5. 本行员工应遵守安全规定，不得有危害本行安全的行为。如有违反，一经查出，定予严肃处理，决不姑息。

6. 本行员工应遵守廉洁规定，不得有贪污受贿的行为。如有违反，一经查出，定予严肃处理，决不姑息。

7. 本行员工应遵守其他各项规章制度，不得有违。如有违反，一经查出，定予严肃处理，决不姑息。

8. 本行员工应遵守其他各项规章制度，不得有违。如有违反，一经查出，定予严肃处理，决不姑息。

9. 本行员工应遵守其他各项规章制度，不得有违。如有违反，一经查出，定予严肃处理，决不姑息。

10. 本行员工应遵守其他各项规章制度，不得有违。如有违反，一经查出，定予严肃处理，决不姑息。

APPENDICES.

(Principal.)

Whereas the above bounden
 ha caused to be represented to the said Secretary of State in
 Council that was
 lately and until the loss thereof hereinafter mentioned the legal
 and rightful holder and still is the owner of and absolutely entitled
 to certain promissory note
bearer bond of the Government of India the number
 amount and other particulars of which are set forth in the schedule
 hereto and that the said Government promissory note
bearer bond
 sometime since

(Principal.)

(Sureties.)

(Principal
and 2
Sureties.)

And whereas the said
 having applied to the Controller of the Currency for New
note
bearer bond in lieu of the said note
bearer bond so alleged to have been
 as aforesaid the said Controller of the
 Currency for and on behalf of the said Secretary of State in Council
 has on the aforesaid representation of the said
 acceded to the said application on condition of the said
 and two sufficient sureties executing such bond
 as above written and the said have accord-
 ingly as such sureties agreed to execute the said bond with such
 condition as hereunder is written now the condition of the above
 written bond is such that if the above bounden

their heirs executors administrators representatives and assigns
 do and shall from time to time if and when the said note
bearer bond so
 alleged to have been as aforesaid shall happen to be found
 or come to his or their or any or either of their possession or power
 or to the possession or power of any other person in trust for him
 or them or any of them immediately deliver or cause to be delivered
 the same to the said Controller of the Currency for the time being
 or the person for the time being exercising his functions on behalf
 of the said Secretary of State in Council to be cancelled destroyed
 or otherwise dealt with as may seem meet and further in case the
 original of the said promissory note
bearer bond shall have already come or shall
 hereafter come to the hands of any person or body corporate whom-
 soever under such circumstances as may entitle the holder there-
 of to demand payment of the same or the interest thereof from the

APPENDIX

The following is a list of the names of the persons who have been appointed to the various positions in the Department of the Interior, and who have been sworn in as such, since the 1st of January, 1898.

U. S. DEPT. OF THE INTERIOR

The following is a list of the names of the persons who have been appointed to the various positions in the Department of the Interior, and who have been sworn in as such, since the 1st of January, 1898.

U. S. DEPT. OF THE INTERIOR

The following is a list of the names of the persons who have been appointed to the various positions in the Department of the Interior, and who have been sworn in as such, since the 1st of January, 1898.

APPENDICES.

by reason or in respect of or consequent upon the issuing of a new $\frac{\text{note}}{\text{bearer bond}}$ as aforesaid or of any $\frac{\text{note}}{\text{bearer bond}}$ or $\frac{\text{notes}}{\text{bearer bonds}}$ which may hereafter by substitution sub-division renewal or otherwise represent the said $\frac{\text{promissory note}}{\text{bearer bond}}$ or the new $\frac{\text{note}}{\text{bearer bond}}$ so issued as aforesaid then the above written bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

(Principal.) Signed sealed and delivered by
in presence of

Witness.

Occupation and address.

(First
surety.) Signed sealed and delivered by
In presence of

Witness.

Occupation and address.

(Second
surety.) Signed sealed and delivered by
In presence of

Witness.

Occupation and address.

Principal identified by me

Occupation and address.

First surety identified by me

Occupation and address.

Second surety identified by me

Occupation and address.

1544

1. 凡在本行開辦之各項業務，均應遵守本行所定之規章制度，並應隨時注意業務之改進，以期提高服務品質。

•

THIS MEMO IS REFERRED TO IN THE FOLLOWING
1050

10:11:42 61

1999 24 22

3. 2 4 6 8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 78 80 82 84 86 88 90 92 94 96 98 100

$$\begin{aligned} & \frac{\partial}{\partial t} \left(\frac{1}{2} \rho v^2 \right) + \nabla \cdot (\rho v \otimes v) = -\nabla \cdot (\rho v \otimes u) + \nabla \cdot (\rho u \otimes v) \\ & \quad + \nabla \cdot (\rho u \otimes u) + \nabla \cdot (\rho v \otimes v) \end{aligned}$$

The first of these is the fact that the
 government has been unable to
 maintain a consistent policy
 towards the various
 groups of people who
 are affected by the
 war. This has led to
 a situation where
 the government has
 been unable to
 maintain a
 consistent
 policy
 towards
 the
 various
 groups
 of
 people
 who
 are
 affected
 by
 the
 war.

[Faint handwritten notes at the bottom of the page]

1. The first part of the document is a letter from the President of the United States to the Congress, dated January 1, 1861. It is a formal address, and it is the first of its kind since the signing of the Constitution. The President, James Buchanan, is addressing the Congress, and he is doing so in a very formal and dignified manner. He is discussing the state of the Union, and he is also discussing the issue of slavery. He is saying that the Union is in a state of crisis, and that he is doing everything in his power to maintain it. He is also saying that he is not going to allow the Union to be divided over the issue of slavery.

APPENDICES.

be removed into tried and determined by the said High Court in its Extraordinary Original Civil Jurisdiction.

(Principal.) Whereas the above bounden ha caused to be represented to the said Secretary of State in Council that

was lately and until the loss thereof hereinafter mentioned the legal and rightful holder and still is the owner of and absolutely entitled to certain promissory note of the Government of India the number amount and other particulars of which are set forth in the schedule hereto and that the said Government promissory note some time since

(Principal.) And whereas the said ha applied to the Controller of the Currency to the Government of India to continue to pay interest to upon the said note so alleged to have been as aforesaid from the date on which interest appears from the Books of the Public Debt Office to have been last paid thereon up to the end of the half-year preceding the date fixed for the issue to the said

(Principal.) of a duplicate of such note and the said Controller of the Currency for and on behalf of the said Secretary of State in Council has on the aforesaid representation of the said

(Principal.) acceded to the said application for payment of interest as aforesaid on condition of the said and two sufficient sureties executing such bond as above written and the said have accordingly as

Sureties. such sureties agreed to execute the said bond with such condition as hereunder is written And whereas on the further application of the said the said

(Principal.) the said Controller of the Currency has ordered that the said note so alleged to have been as aforesaid shall be included in the next half-yearly list published pursuant to Rule 16 made by the Government of India under Section 24 of the Indian Securities Act 1920 of securities lost or destroyed in respect of which an order has been made for payment of interest pending the issue of such duplicate security as next hereinafter mentioned and that six years after the publication of the list in which the said note is first mentioned if no reason to the contrary appear a duplicate of the said note shall be issued to the said

(Principal.)

APPENDICES.

and do from time to time and at all times hereafter well and sufficiently save defend keep harmless and indemnified the said Secretary of State in Council his successors and assigns and the Officer Servants or Agents of the Government and each and every of them of from and against all and all manner of action and actions suit and suits and other legal proceedings costs charges damages and expenses whatsoever which shall or may at any time or times hereafter be brought commenced or sued by any person or body corporate whomsoever and whatsoever against or happen or be occasioned to the said Secretary of State in Council his successors or assigns or any of the Officers Servants or Agents of the Government for or on account or in respect or by reason of the said note so represented to have been as aforesaid or the interest thereby secured or any part thereof or by reason or in respect of or consequent upon the said Controller of the Currency continuing to pay interest to

(Principal.)

the said upon the said note as aforesaid then the above written bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

(Principal.)

Signed sealed and delivered by

In presence of

*Witness.**Occupation and address.*

(1st surety.)

Signed sealed and delivered by

In presence of

*Witness.**Occupation and address.*

Signed sealed and delivered by

In presence of

(2nd surety.)

AFFIDAVIT.

Returns

to caption and address

Personally stated by me

to caption and address

Personally stated by me

to caption and address

Personally stated by me

to caption and address

Personally stated to the above

and received by me

to caption and address

THE ABOVE IS RETURNED TO IN THE FOLLOWING
FORM

FORM VII

(Schedule 12 of 1907)

Form of Indorsement for renewal of a Promissory
NoteI, the undersigned, do hereby certify that the above is a true and correct copy of the original as the same appears in the records of the
County of _____ State of _____

Attest

Signature of the

Notary Public for the County of _____
State of _____

APPENDICES.

FORM VII (A).

[See rule 17 (2).]

Form of Indorsement of the renewal of a Treasury Bill.

Received in lieu hereof a renewed Treasury Bill payable to

Signature of the ^{holder}
duly authorised representative of the holder

FORM VIII.

[See rule 17 (a).]

Form of Indorsement for sub-division of a Promissory Note.

Received in lieu hereof _____ notes for Rs.
respectively, payable to (*name of holder*), with interest payable
at _____ Treasury.Signature of the _____ holder
duly authorised represent-
ative of (*name of holder*).

FORM IX.

[See rule 17 (a).]

Form of Indorsement for consolidation of Promissory Notes.

Received in lieu hereof a new note payable to (*name of holder*)
for Rs. _____ by consolidation with promissory note or notes
Nos. _____ (*mentioning the numbers and amounts of the other*

APPENDICES.

notes demand to be consolidated with it as follows: the sum of _____
with interest payable at _____ Treasury.

1877

Signature of the

 duly authorized representative of the _____

FORM X.

[See rule 17 (c).]

**Form of Indorsement for conversion of Promissory
Notes into Bearer Bonds.**

Received in full for the _____ notes numbered _____ in the
book of _____ of the value of _____ \$
bearer bond (or bonds) of \$ _____ each as set out in
the _____ with interest payable at _____ Treasury.

1877

Signature of the

 duly authorized representative of the _____

FORM XI

[See rule 20.]

Know all men by these presents that we

THE SECRETARY
OF THE
TREASURY
DO hereby certify

that the within copy is a true and correct copy of the original copy of the
_____ as the same appears in the records of the
_____ and is not subject to any change or alteration of any kind
and is not subject to any change or alteration of any kind
and is not subject to any change or alteration of any kind
and is not subject to any change or alteration of any kind

APPENDICES.

and truly made we bind ourselves and each of us our and each of
our Executors Administrators and personal representatives and
every of them jointly and severally by these presents sealed with
our respective seals. Dated this day of
1 .

Whereas a certain promissory note or security of the Government of India, No. _____ of the _____ per cent. Loan of _____ for Rs. _____, dated the _____ day of _____ 1 _____, were drawn for and on behalf of the then Secretary of State in Council for India by the order and under the authority of the then Governor-General of India in Council in favour of one _____

Here recite
facts and
defects in
endorsements.

And whereas the said _____ has applied to the said IMPERIAL BANK OF INDIA, PUBLIC DEBT OFFICE, CALCUTTA, to renew the said promissory note or securit in _____ favour and in _____ proper name which he said IMPERIAL BANK OF INDIA, PUBLIC DEBT OFFICE, CALCUTTA, have consented and agreed to do on the said _____ with two good and sufficient sureties entering into and executing the above written bond or obligation subject nevertheless to the condition hereunder written and whereas the above bounden _____ at the request of the said _____ have agreed to become sureties for _____ and to join with _____ in executing the above written bond or obligation. Now the condition of the above written bond or obligation is such that if the above bounden _____ and each of them their and each of their Executors Administrators or legal personal representatives or any or either of them shall from time to time and at all times hereafter well and effectually save defend keep harmless and indemnified the Secretary of State for India and the said IMPERIAL BANK OF INDIA, PUBLIC DEBT OFFICE, CALCUTTA, and their lands tenements goods chattels and effects of from and against the issue of the renewed note or securit in lieu and in place of the said promissory note or securit of the Government of India, No. _____ of the _____ per cent. loan of _____ for Rupees _____ dated the _____ day of _____

APPENDICES.

Treasury at Fort William on (*here state the date of discharge of the loan*)

Rupees

and to pay to the said Raja and His Successors Rajas of for the time being at the General Treasury above mentioned interest on such sum from the to the date on which the same shall become payable as aforesaid at the rate of per cent. per annum such interest to be paid by equal half-yearly payments on the and on the in every year. Provided always that the said principal sum of Rupees or any part thereof and the right to receive the same and the interest thereon as aforesaid may at any time be transferred absolutely by the Raja for the time being entitled to receive the interest thereon and the Governor General of India in Council hereby agrees on surrender of this special note to issue to the said Raja or any of His Successors Raja of

, for the time being and holder of this note, promissory notes of the per cent. Loan of in the usual form for the whole or part of the said principal sum according to the request of the Raja making the surrender and to any transferee or transferee sunder the power aforesaid, promissory notes of the same Loan in the usual form for the amount transferred and to the said Raja a special note in this form for any balance thereof not represented by the notes so issued.

Rs. dated the day of No.
19 .

Superintendent,
(Public Debt Office),

Controller of the Currency,
for

Secretary to the Government of India.

FORM XIII.

[See rule 41.]

Form of Indemnity Bond.

Know all men by these presents that $\frac{I}{we}$

$\frac{am}{are}$ held and firmly bound unto the Secretary of State for India in

APPENDICES.

of the Currency (acting in the premises for and on behalf of the said Secretary of State in Council) has agreed to give inspection of the said notes and to afford to the said

all information and particulars affecting the said notes on condition of the said entering into and executing such bond as above written with such condition as hereunder is written.

Now the condition of the above written bond or obligation is such that if the said heirs executors administrators and representatives shall not and will not at any time hereafter sue the said Secretary of State in Council his successors in office or assigns or any agent employed by or officer or servant of the Government for or in respect of the said Notes or the renewal or sub-division thereof or for the recovery of the value thereto or of any interest thereon or of anything done by the said Secretary of State in Council or his agents or servants in relation thereto and also shall and will save harmless and keep indemnified the said Secretary of State in Council his successors in office or assigns or any agents employed by or officer or servant of the Government against all claims demands or proceedings that may be made or instituted upon or against them or any of them by any person or persons whomsoever in consequence of the Controller of the Currency giving inspection of the said notes or affording to the said() information and particulars affecting the said notes then the above written bond shall be void and of no effect otherwise the same shall be and remain in full force and virtue.

Signed, sealed and delivered by

In presence of

Witness.

Occupation and address—

THE SCHEDULE REFERRED TO IN THE FOREGOING
BOND.

APPENDIX III

1. In the name of the people of the State of New York, we do hereby certify that the following is a true and correct copy of the original of the same as the same is on file in the office of the Secretary of the State of New York.

- 1. The Constitution of the State of New York
- 2. The Declaration of Independence
- 3. The Bill of Rights
- 4. The Constitution of the United States
- 5. The Declaration of Independence
- 6. The Bill of Rights
- 7. The Constitution of the State of New York
- 8. The Declaration of Independence
- 9. The Bill of Rights
- 10. The Constitution of the United States
- 11. The Declaration of Independence
- 12. The Bill of Rights
- 13. The Constitution of the State of New York
- 14. The Declaration of Independence
- 15. The Bill of Rights
- 16. The Constitution of the United States
- 17. The Declaration of Independence
- 18. The Bill of Rights
- 19. The Constitution of the State of New York
- 20. The Declaration of Independence
- 21. The Bill of Rights
- 22. The Constitution of the United States
- 23. The Declaration of Independence
- 24. The Bill of Rights
- 25. The Constitution of the State of New York
- 26. The Declaration of Independence
- 27. The Bill of Rights
- 28. The Constitution of the United States
- 29. The Declaration of Independence
- 30. The Bill of Rights
- 31. The Constitution of the State of New York
- 32. The Declaration of Independence
- 33. The Bill of Rights
- 34. The Constitution of the United States
- 35. The Declaration of Independence
- 36. The Bill of Rights
- 37. The Constitution of the State of New York
- 38. The Declaration of Independence
- 39. The Bill of Rights
- 40. The Constitution of the United States
- 41. The Declaration of Independence
- 42. The Bill of Rights
- 43. The Constitution of the State of New York
- 44. The Declaration of Independence
- 45. The Bill of Rights
- 46. The Constitution of the United States
- 47. The Declaration of Independence
- 48. The Bill of Rights
- 49. The Constitution of the State of New York
- 50. The Declaration of Independence
- 51. The Bill of Rights
- 52. The Constitution of the United States
- 53. The Declaration of Independence
- 54. The Bill of Rights
- 55. The Constitution of the State of New York
- 56. The Declaration of Independence
- 57. The Bill of Rights
- 58. The Constitution of the United States
- 59. The Declaration of Independence
- 60. The Bill of Rights
- 61. The Constitution of the State of New York
- 62. The Declaration of Independence
- 63. The Bill of Rights
- 64. The Constitution of the United States
- 65. The Declaration of Independence
- 66. The Bill of Rights
- 67. The Constitution of the State of New York
- 68. The Declaration of Independence
- 69. The Bill of Rights
- 70. The Constitution of the United States
- 71. The Declaration of Independence
- 72. The Bill of Rights
- 73. The Constitution of the State of New York
- 74. The Declaration of Independence
- 75. The Bill of Rights
- 76. The Constitution of the United States
- 77. The Declaration of Independence
- 78. The Bill of Rights
- 79. The Constitution of the State of New York
- 80. The Declaration of Independence
- 81. The Bill of Rights
- 82. The Constitution of the United States
- 83. The Declaration of Independence
- 84. The Bill of Rights
- 85. The Constitution of the State of New York
- 86. The Declaration of Independence
- 87. The Bill of Rights
- 88. The Constitution of the United States
- 89. The Declaration of Independence
- 90. The Bill of Rights
- 91. The Constitution of the State of New York
- 92. The Declaration of Independence
- 93. The Bill of Rights
- 94. The Constitution of the United States
- 95. The Declaration of Independence
- 96. The Bill of Rights
- 97. The Constitution of the State of New York
- 98. The Declaration of Independence
- 99. The Bill of Rights
- 100. The Constitution of the United States

APPENDICES.

Office of Deputy Commissioners.

- „ Treasury Officers.
- „ Registrars of High Courts.
- „ Registrar, Chief Court, Lower Burma.
- „ Directors of Public Instruction.
- „ Inspectors of Schools.
- „ Inspectors General, Jails.
- „ Inspectors General of Registration.
- „ Inspectors General of Police.
- „ Deputy and Assistant Inspectors General of Police.
- „ District Superintendents of Police.
- „ Conservators of Forests and District or Divisional Forest Officers.
- „ Political Residents.
- „ Political Agents.
- „ District Officer, Frontier Constabulary, Peshawar.
- „ Presiding Officers of Courts and Officers empowered by the Code of Criminal Procedure to require the execution of bonds.
- „ Registrars of all Presidency Small Cause Courts.
- „ Managers of State Railways.
- „ Commanding Officers of Regiments.
- „ Assistant Commissioners of Salt and Abkari Revenue, Madras.
- „ Consulting Architect to Government (Madras).
- „ Collector of Customs, Calcutta.
- „ Sheriff of Bombay.
- „ Divisional Disbursing Officers (Military Accounts).
- „ Prothonotary, Testamentary and Admiralty Registrar, High Court, Bombay.
- „ the Clerk of the Crown, High Court, Bombay.
- „ the Court of Wards in Sind.
- „ Officers Commanding Stations.
- „ Secretary, Railway Board.
- „ General Officers Commanding Divisions and Brigades.
- „ Sheriff of Calcutta.
- „ Commissioner of Customs, Salt and Excise, Bombay.
- „ Registrar, Judicial Commissioner's Court, Central Provinces,

APPENDICES.

Officers of the Ceylon Government.

1. His Excellency the Governor of Ceylon.
2. The Colonial Secretary.
3. Treasurer of Ceylon.
4. Post Master General of Ceylon.
5. The Inspector General of Police, Ceylon.
6. The Commissioners of Currency.
7. The Controller of Revenue.
8. The Commissioners of the Loan Board.

2-2-2-2

2000 年 12 月 1 日

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FORMS.

SCHEDULE OF FORMS—*contd.*

| No. | Description of Forms. | Paragraphs in the Manual containing reference to Forms. | Page of Manual. |
|-----|---|---|-----------------|
| 20 | Annual list of promissory notes deposited as security. | 88 | 162 |
| 21 | Application for safe custody of Government promissory notes. | 91 (b) | 163 |
| 22 | Acknowledgment of receipt of Government promissory notes received for safe custody at the treasury. | 91 (c) | 164 |
| 23 | Ledger Account of Government promissory notes. | 91 (e) | 165 |
| 24 | Application for withdrawal of Government promissory notes held in safe custody. | 92 (a) | 166 |
| 25 | Register of receipts and disposal of notes held in safe custody. | 92 (b) | 167 |
| 26 | Interest Distribution Register | 93 (c) | 168 |
| 27 | Advice list of promissory notes sent for renewal. | 63 (b) | 169 |
| 28 | Covering list of promissory notes returned by post. | Note 1 to para. 92 | 170 |

FORMS.

Form 1—concl'd.

| STOCK CERTIFICATES | | BEARER BONDS | | TENDERED FOR
CONVERSION. | | PARTICULARS OF SECURITIES REQUIRED IN EXCHANGE. | | | |
|-------------------------------------|--|-------------------------------|--|---|----------------------------|---|----------------------|-----------------------------|---------|
| PARTICULARS OF
STOCK CERTIFICATE | | PARTICULARS OF
BEARER BOND | | TENDERED FOR
CONVERSION. | | PARTICULARS OF SECURITIES REQUIRED IN EXCHANGE. | | | |
| (1)
Loan. | (2)
Number of
stock certificate
bearer bond
promissory note. | (3)
Value of
security. | (4)
Date of last half-
yearly interest
payment or in the
case of bearer bond
date up to which
coupons have
been paid. | (5)
Interest
due under
paragraph 20. | (6)
Stock certificates. | | (7)
Bearer bonds. | (8)
Promissory
notes. | |
| | | | | | Loan. | Value.* | Value.* | Loan. | Value.* |
| | | Rs. | | Rs. A. P. | | Rs. | Rs. | | Rs. |
| | TOTAL | | TOTAL | | TOTAL | | | | TOTAL |

Received the securities tendered for conversion as specified above.

Received the stock certificates
bearer bonds required in
promissory notes
 exchange for the securities tendered for con-
 version as specified above.

Date

(Signature.)

Treasurer

Treasury Officer.

Date of delivery.

Signature of the holder.

FORMS.

Form 3.

Register of Interest Warrants.

| Date of receipt. | Printed number. | Amount of each warrant. | To whom payable. | Date of delivery. | Receipt of person to whom delivered. |
|------------------|-----------------|-------------------------|------------------|-------------------|--------------------------------------|
| | | Rs. | | | |

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Free

Journal of Management Education 30(6)

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1. 1980年 2月 1日 至 2月 15日 共 15天 在 1980年 2月 16日 至 2月 28日 共 13天
 2. 1980年 3月 1日至 3月 15日 共 15天 在 1980年 3月 16日至 3月 31日 共 15天

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1. 44 10 01 10
 10 10 01 10
 10 10 01 10

總計：一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百。

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1

[illegible]

1. *Leptocarpus* *Leptocarpus*

FORMS.

Details for the payment of interest.

| Interest for the half-year
ending | Date of payment of interest at
the sub-treasury. | Sub-treasury Officer's
initial. |
|--------------------------------------|---|------------------------------------|
| | | |

FORM.

Form 3

1. Name of the person or persons to whom the property is being transferred

2. Address of the person or persons to whom the property is being transferred

3. Description of the property being transferred

4. Date of the transfer

5. Signature of the person or persons making the transfer

6. Signature of the person or persons receiving the property

7. Signature of the witness

8. Signature of the notary public

9. Signature of the registrar

10. Signature of the clerk

11. Signature of the auditor

12. Signature of the treasurer

13. Signature of the secretary

14. Signature of the president

FORMS.

Form 6.

Register of payment of coupons on bearer bonds.

| Date. | No. of bond. | Amount of bond. | PARTICULARS OF THE COUPONS PAID. | | AMOUNT OF COUPONS PAID.
* | | | Deduction of Income tax. | Net payment. | Treasury Officer's initials. | Daily total of Net payments. |
|-------|--------------|-----------------|------------------------------------|--------------------------|------------------------------|---------------------------------|---------------------------------|--------------------------|--------------|------------------------------|------------------------------|
| | | | Half years represented by coupons. | Dividen Nos. of coupons. | 3½ % of 1854-55. | 4 % Terminable loan of 1915-16. | 4 % Conversion loan of 1916-17. | | | | |
| | | | | | | | | | | | |

* NOTE.—Sub-columns for War Loans, 1917 and 1918 and subsequent loans should also be opened in the register.

● ● ● ● ●

From 10 O'Clock.

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Feb 10 Evening

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FORM

Form 10 Overview

| 1 | 2 | 3 | 4 |
|-------------|---------------|-------------|----------------|
| 1. Name | 2. Address | 3. City | 4. State |
| 5. Zip | 6. Phone | 7. Fax | 8. E-mail |
| 9. Date | 10. Time | 11. Day | 12. Night |
| 13. Morning | 14. Afternoon | 15. Evening | 16. Night |
| 17. Day | 18. Night | 19. Morning | 20. Afternoon |
| 21. Evening | 22. Night | 23. Morning | 24. Afternoon |
| 25. Evening | 26. Night | 27. Morning | 28. Afternoon |
| 29. Evening | 30. Night | 31. Morning | 32. Afternoon |
| 33. Evening | 34. Night | 35. Morning | 36. Afternoon |
| 37. Evening | 38. Night | 39. Morning | 40. Afternoon |
| 41. Evening | 42. Night | 43. Morning | 44. Afternoon |
| 45. Evening | 46. Night | 47. Morning | 48. Afternoon |
| 49. Evening | 50. Night | 51. Morning | 52. Afternoon |
| 53. Evening | 54. Night | 55. Morning | 56. Afternoon |
| 57. Evening | 58. Night | 59. Morning | 60. Afternoon |
| 61. Evening | 62. Night | 63. Morning | 64. Afternoon |
| 65. Evening | 66. Night | 67. Morning | 68. Afternoon |
| 69. Evening | 70. Night | 71. Morning | 72. Afternoon |
| 73. Evening | 74. Night | 75. Morning | 76. Afternoon |
| 77. Evening | 78. Night | 79. Morning | 80. Afternoon |
| 81. Evening | 82. Night | 83. Morning | 84. Afternoon |
| 85. Evening | 86. Night | 87. Morning | 88. Afternoon |
| 89. Evening | 90. Night | 91. Morning | 92. Afternoon |
| 93. Evening | 94. Night | 95. Morning | 96. Afternoon |
| 97. Evening | 98. Night | 99. Morning | 100. Afternoon |

Form 10 Overview

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|
| 1. Name | 2. Address | 3. City | 4. State | 5. Zip | 6. Phone | 7. Fax | 8. E-mail | 9. Date | 10. Time |
| 11. Day | 12. Night | 13. Morning | 14. Afternoon | 15. Evening | 16. Night | 17. Morning | 18. Afternoon | 19. Evening | 20. Night |
| 21. Morning | 22. Afternoon | 23. Evening | 24. Night | 25. Morning | 26. Afternoon | 27. Evening | 28. Night | 29. Morning | 30. Afternoon |
| 31. Evening | 32. Night | 33. Morning | 34. Afternoon | 35. Evening | 36. Night | 37. Morning | 38. Afternoon | 39. Evening | 40. Night |
| 41. Morning | 42. Afternoon | 43. Evening | 44. Night | 45. Morning | 46. Afternoon | 47. Evening | 48. Night | 49. Morning | 50. Afternoon |
| 51. Evening | 52. Night | 53. Morning | 54. Afternoon | 55. Evening | 56. Night | 57. Morning | 58. Afternoon | 59. Evening | 60. Night |
| 61. Morning | 62. Afternoon | 63. Evening | 64. Night | 65. Morning | 66. Afternoon | 67. Evening | 68. Night | 69. Morning | 70. Afternoon |
| 71. Evening | 72. Night | 73. Morning | 74. Afternoon | 75. Evening | 76. Night | 77. Morning | 78. Afternoon | 79. Evening | 80. Night |
| 81. Morning | 82. Afternoon | 83. Evening | 84. Night | 85. Morning | 86. Afternoon | 87. Evening | 88. Night | 89. Morning | 90. Afternoon |
| 91. Evening | 92. Night | 93. Morning | 94. Afternoon | 95. Evening | 96. Night | 97. Morning | 98. Afternoon | 99. Evening | 100. Night |

FORMS.

Form 11.

*Detailed list of Government promissory notes of _____ per cent. loan
of _____ standing enfaced at _____ treasury on 31st December _____*

| No. of note. | Amount. | No. and date of advice authorizing payment of interest. | REMARKS. |
|----------------|---------|---|----------|
| TOTAL AMOUNT . | | | |
| | | | |

2354

第二卷

“我有一百个理由，要娶你。”

1. NAME _____

2. ADDRESS _____

3. CITY _____

4. STATE _____

5. ZIP _____

6. PHONE _____

7. DATE _____

8. SIGNATURE _____

9. PRINT NAME _____

10. PRINT ADDRESS _____

11. PRINT CITY _____

12. PRINT STATE _____

13. PRINT ZIP _____

14. PRINT PHONE _____

15. PRINT DATE _____

16. PRINT SIGNATURE _____

17. PRINT NAME _____

18. PRINT ADDRESS _____

19. PRINT CITY _____

20. PRINT STATE _____

21. PRINT ZIP _____

22. PRINT PHONE _____

23. PRINT DATE _____

24. PRINT SIGNATURE _____

25. PRINT NAME _____

26. PRINT ADDRESS _____

27. PRINT CITY _____

28. PRINT STATE _____

29. PRINT ZIP _____

30. PRINT PHONE _____

31. PRINT DATE _____

32. PRINT SIGNATURE _____

33. PRINT NAME _____

34. PRINT ADDRESS _____

35. PRINT CITY _____

36. PRINT STATE _____

37. PRINT ZIP _____

38. PRINT PHONE _____

39. PRINT DATE _____

40. PRINT SIGNATURE _____

41. PRINT NAME _____

42. PRINT ADDRESS _____

43. PRINT CITY _____

44. PRINT STATE _____

45. PRINT ZIP _____

46. PRINT PHONE _____

47. PRINT DATE _____

48. PRINT SIGNATURE _____

49. PRINT NAME _____

50. PRINT ADDRESS _____

51. PRINT CITY _____

52. PRINT STATE _____

53. PRINT ZIP _____

54. PRINT PHONE _____

55. PRINT DATE _____

56. PRINT SIGNATURE _____

57. PRINT NAME _____

58. PRINT ADDRESS _____

59. PRINT CITY _____

60. PRINT STATE _____

61. PRINT ZIP _____

62. PRINT PHONE _____

63. PRINT DATE _____

64. PRINT SIGNATURE _____

65. PRINT NAME _____

66. PRINT ADDRESS _____

67. PRINT CITY _____

68. PRINT STATE _____

69. PRINT ZIP _____

70. PRINT PHONE _____

71. PRINT DATE _____

72. PRINT SIGNATURE _____

73. PRINT NAME _____

74. PRINT ADDRESS _____

75. PRINT CITY _____

76. PRINT STATE _____

77. PRINT ZIP _____

78. PRINT PHONE _____

79. PRINT DATE _____

80. PRINT SIGNATURE _____

81. PRINT NAME _____

82. PRINT ADDRESS _____

83. PRINT CITY _____

84. PRINT STATE _____

85. PRINT ZIP _____

86. PRINT PHONE _____

87. PRINT DATE _____

88. PRINT SIGNATURE _____

89. PRINT NAME _____

90. PRINT ADDRESS _____

91. PRINT CITY _____

92. PRINT STATE _____

93. PRINT ZIP _____

94. PRINT PHONE _____

95. PRINT DATE _____

96. PRINT SIGNATURE _____

97. PRINT NAME _____

98. PRINT ADDRESS _____

99. PRINT CITY _____

100. PRINT STATE _____

101. PRINT ZIP _____

102. PRINT PHONE _____

103. PRINT DATE _____

104. PRINT SIGNATURE _____

105. PRINT NAME _____

106. PRINT ADDRESS _____

107. PRINT CITY _____

108. PRINT STATE _____

109. PRINT ZIP _____

110. PRINT PHONE _____

111. PRINT DATE _____

112. PRINT SIGNATURE _____

113. PRINT NAME _____

114. PRINT ADDRESS _____

115. PRINT CITY _____

116. PRINT STATE _____

117. PRINT ZIP _____

118. PRINT PHONE _____

119. PRINT DATE _____

120. PRINT SIGNATURE _____

121. PRINT NAME _____

122. PRINT ADDRESS _____

123. PRINT CITY _____

124. PRINT STATE _____

125. PRINT ZIP _____

126. PRINT PHONE _____

127. PRINT DATE _____

128. PRINT SIGNATURE _____

129. PRINT NAME _____

130. PRINT ADDRESS _____

131. PRINT CITY _____

132. PRINT STATE _____

133. PRINT ZIP _____

134. PRINT PHONE _____

135. PRINT DATE _____

136. PRINT SIGNATURE _____

137. PRINT NAME _____

138. PRINT ADDRESS _____

139. PRINT CITY _____

140. PRINT STATE _____

141. PRINT ZIP _____

142. PRINT PHONE _____

143. PRINT DATE _____

144. PRINT SIGNATURE _____

145. PRINT NAME _____

146. PRINT ADDRESS _____

147. PRINT CITY _____

148. PRINT STATE _____

149. PRINT ZIP _____

150. PRINT PHONE _____

151. PRINT DATE _____

152. PRINT SIGNATURE _____

153. PRINT NAME _____

154. PRINT ADDRESS _____

155. PRINT CITY _____

156. PRINT STATE _____

157. PRINT ZIP _____

158. PRINT PHONE _____

159. PRINT DATE _____

160. PRINT SIGNATURE _____

161. PRINT NAME _____

162. PRINT ADDRESS _____

163. PRINT CITY _____

164. PRINT STATE _____

165. PRINT ZIP _____

166. PRINT PHONE _____

167. PRINT DATE _____

168. PRINT SIGNATURE _____

169. PRINT NAME _____

170. PRINT ADDRESS _____

171. PRINT CITY _____

172. PRINT STATE _____

173. PRINT ZIP _____

174. PRINT PHONE _____

175. PRINT DATE _____

176. PRINT SIGNATURE _____

177. PRINT NAME _____

178. PRINT ADDRESS _____

179. PRINT CITY _____

180. PRINT STATE _____

181. PRINT ZIP _____

182. PRINT PHONE _____

183. PRINT DATE _____

184. PRINT SIGNATURE _____

185. PRINT NAME _____

186. PRINT ADDRESS _____

187. PRINT CITY _____

188. PRINT STATE _____

189. PRINT ZIP _____

190. PRINT PHONE _____

191. PRINT DATE _____

192. PRINT SIGNATURE _____

193. PRINT NAME _____

194. PRINT ADDRESS _____

195. PRINT CITY _____

196. PRINT STATE _____

197. PRINT ZIP _____

198. PRINT PHONE _____

199. PRINT DATE _____

200. PRINT SIGNATURE _____

201. PRINT NAME _____

202. PRINT ADDRESS _____

203. PRINT CITY _____

204. PRINT STATE _____

205. PRINT ZIP _____

206. PRINT PHONE _____

207. PRINT DATE _____

208. PRINT SIGNATURE _____

209. PRINT NAME _____

210. PRINT ADDRESS _____

211. PRINT CITY _____

212. PRINT STATE _____

213. PRINT ZIP _____

214. PRINT PHONE _____

215. PRINT DATE _____

216. PRINT SIGNATURE _____

217. PRINT NAME _____

218. PRINT ADDRESS _____

219. PRINT CITY _____

220. PRINT STATE _____

221. PRINT ZIP _____

222. PRINT PHONE _____

223. PRINT DATE _____

224. PRINT SIGNATURE _____

225. PRINT NAME _____

226. PRINT ADDRESS _____

227. PRINT CITY _____

228. PRINT STATE _____

229. PRINT ZIP _____

230. PRINT PHONE _____

231. PRINT DATE _____

232. PRINT SIGNATURE _____

233. <

FORMS.

Form 15.

(To be retained at the Sub-Treasury.)

From—The Treasury Officer, _____

To—The Sub-Treasury Officer, _____

The present holder of the Government promissory note detailed below has applied for the payment of interest on it from your sub-treasury.

Please verify the particulars given below with those given in the Government promissory note when it is presented at your sub-treasury for payment:—

_____ per cent. Loan of _____

| No. of the note. | Value of the note. | Name of the present holder. | Date up to which interest has been paid. |
|------------------|--------------------|-----------------------------|--|
| | | | |

(2) After verification of these particulars you should pay the interest due, but you should record the payment of the interest in the columns on the reverse of this form and also in the proper cage in the promissory note before paying the money to the holder of the note.

(3) In the case of any change of ownership by transfer endorsement, the note should be forwarded to the District treasury for instructions.

Treasury Officer.

Form 16.

Register of Powers-of-Attorney, Probates, Certificates, etc.

| Serial No. | Date
of registry. | Date of
document. | Name
of principal. | To whom
granted. | Description. | Limitation of power. |
|------------|----------------------|----------------------|-----------------------|---------------------|--------------|----------------------|
| | | | | | | |

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.
2. In the case of probates, etc.; and orders of court, the name of the court, and any number it may have assigned to its order, may, with advantage, be noted in the column of "Date of Document."

1944

Page 57.

1944

1944-1945
1945-1946
1946-1947
1947-1948

1948-1949 1949-1950 1950-1951

1951-1952

1952-1953 1953-1954 1954-1955 1955-1956

1956-1957
1957-1958

1958-1959 1959-1960

1960-1961 1961-1962

1962-1963

1963-1964

1964-1965 1965-1966 1966-1967 1967-1968 1968-1969 1969-1970

1970-1971 1971-1972 1972-1973 1973-1974 1974-1975 1975-1976 1976-1977 1977-1978 1978-1979 1979-1980

1980-1981 1981-1982 1982-1983 1983-1984 1984-1985 1985-1986 1986-1987 1987-1988 1988-1989 1989-1990

1990-1991 1991-1992 1992-1993 1993-1994 1994-1995 1995-1996 1996-1997 1997-1998 1998-1999 1999-2000

Particulars of securities forwarded for safe custody to

| Official designation of officer. | Fund, person or trust in whose behalf the investment is held. | PARTICULARS OF NOTES. | | | | To what date interest has been paid. | REMARKS. |
|----------------------------------|---|-----------------------|-----------|---------|---------|--------------------------------------|----------|
| | | Number. | Per cent. | Loan of | Amount. | | |
| | | | | | Rs. | | |

第 1 章 緒論

410

1000

| Year | 1900 | 1901 | 1902 | 1903 | 1904 | 1905 | 1906 | 1907 | 1908 | 1909 | 1910 | 1911 | 1912 | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923 | 1924 | 1925 | 1926 | 1927 | 1928 | 1929 | 1930 | 1931 | 1932 | 1933 | 1934 | 1935 | 1936 | 1937 | 1938 | 1939 | 1940 | 1941 | 1942 | 1943 | 1944 | 1945 | 1946 | 1947 | 1948 | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2064 | 2065 | 2066 | 2067 | 2068 | 2069 | 2070 | 2071 | 2072 | 2073 | 2074 | 2075 | 2076 | 2077 | 2078 | 2079 | 2080 | 2081 | 2082 | 2083 | 2084 | 2085 | 2086 | 2087 | 2088 | 2089 | 2090 | 2091 | 2092 | 2093 | 2094 | 2095 | 2096 | 2097 | 2098 | 2099 | 2100 |
|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1900 | 1901 | 1902 | 1903 | 1904 | 1905 | 1906 | 1907 | 1908 | 1909 | 1910 | 1911 | 1912 | 1913 | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923 | 1924 | 1925 | 1926 | 1927 | 1928 | 1929 | 1930 | 1931 | 1932 | 1933 | 1934 | 1935 | 1936 | 1937 | 1938 | 1939 | 1940 | 1941 | 1942 | 1943 | 1944 | 1945 | 1946 | 1947 | 1948 | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | 2054 | 2055 | 2056 | 2057 | 2058 | 2059 | 2060 | 2061 | 2062 | 2063 | 2064 | 2065 | 2066 | 2067 | 2068 | 2069 | 2070 | 2071 | 2072 | 2073 | 2074 | 2075 | 2076 | 2077 | 2078 | 2079 | 2080 | 2081 | 2082 | 2083 | 2084 | 2085 | 2086 | 2087 | 2088 | 2089 | 2090 | 2091 | 2092 | 2093 | 2094 | 2095 | 2096 | 2097 | 2098 | 2099 | 2100 | |

Acknowledgment of receipt.

Government promissory notes received for safe custody at the treasury.

| Case No. | Date of receipt. | Name of depositor. | Number. | PARTICULARS. | | |
|----------|------------------|--------------------|---------|--------------|---------|---------------------|
| | | | | Loan. | Amount. | Interest paid up to |
| | | | | | | TOTAL Rs. . |

TREASURY,

Signature of the Treasury Officer.

1954.

Figure 1

100
 90
 80
 70
 60
 50
 40
 30
 20
 10
 0

11

一、
 二、
 三、
 四、
 五、
 六、
 七、
 八、
 九、
 十、

FORMS.

Form 24.

Form of application for withdrawal of Government promissory notes held in safe custody.

I request that the undermentioned Government promissory notes held in safe custody at the _____ Treasury on my behalf may be returned to me direct by post duly endorsed in my favour. I enclose herewith the original receipt No. _____ dated _____ granted by the Treasury Officer.

PARTICULARS OF NOTES TO BE RETURNED.

| Number. | Loan. | Amount. | Interest paid up to. |
|---------|--------|---------|----------------------|
| | | Rs. | |
| | | | |
| | | | |
| | | | |
| | | | |
| | Total. | | |

Signature of the Depositor.

Date _____

Address _____

To

THE TREASURY OFFICER,

Table

Form 15

1. Name of the person or persons to whom the property is being transferred

2. Description of the property being transferred

3. Date of the transfer

4. Signature of the transferor

5. Signature of the transferee

6. Signature of the witness

7. Signature of the notary public

8. Signature of the registrar

9. Signature of the clerk

10. Signature of the assistant clerk

11. Signature of the stenographer

12. Signature of the typewriter

13. Signature of the printer

14. Signature of the binder

15. Signature of the folder

16. Signature of the envelope

17. Signature of the paper

18. Signature of the ink

19. Signature of the pen

20. Signature of the pencil

21. Signature of the eraser

22. Signature of the ruler

23. Signature of the compass

24. Signature of the protractor

25. Signature of the set square

26. Signature of the straight edge

27. Signature of the T-square

28. Signature of the drafting machine

29. Signature of the drawing board

30. Signature of the drawing paper

31. Signature of the drawing ink

32. Signature of the drawing pen

33. Signature of the drawing pencil

34. Signature of the drawing eraser

35. Signature of the drawing ruler

36. Signature of the drawing compass

37. Signature of the drawing protractor

38. Signature of the drawing set square

39. Signature of the drawing straight edge

40. Signature of the drawing T-square

41. Signature of the drawing drafting machine

42. Signature of the drawing drawing board

43. Signature of the drawing drawing paper

44. Signature of the drawing drawing ink

45. Signature of the drawing drawing pen

46. Signature of the drawing drawing pencil

47. Signature of the drawing drawing eraser

48. Signature of the drawing drawing ruler

49. Signature of the drawing drawing compass

50. Signature of the drawing drawing protractor

51. Signature of the drawing drawing set square

52. Signature of the drawing drawing straight edge

53. Signature of the drawing drawing T-square

54. Signature of the drawing drawing drafting machine

55. Signature of the drawing drawing drawing board

56. Signature of the drawing drawing drawing paper

57. Signature of the drawing drawing drawing ink

58. Signature of the drawing drawing drawing pen

59. Signature of the drawing drawing drawing pencil

60. Signature of the drawing drawing drawing eraser

61. Signature of the drawing drawing drawing ruler

62. Signature of the drawing drawing drawing compass

63. Signature of the drawing drawing drawing protractor

64. Signature of the drawing drawing drawing set square

65. Signature of the drawing drawing drawing straight edge

66. Signature of the drawing drawing drawing T-square

67. Signature of the drawing drawing drawing drafting machine

68. Signature of the drawing drawing drawing drawing board

69. Signature of the drawing drawing drawing drawing paper

70. Signature of the drawing drawing drawing drawing ink

71. Signature of the drawing drawing drawing drawing pen

72. Signature of the drawing drawing drawing drawing pencil

73. Signature of the drawing drawing drawing drawing eraser

74. Signature of the drawing drawing drawing drawing ruler

75. Signature of the drawing drawing drawing drawing compass

76. Signature of the drawing drawing drawing drawing protractor

77. Signature of the drawing drawing drawing drawing set square

78. Signature of the drawing drawing drawing drawing straight edge

79. Signature of the drawing drawing drawing drawing T-square

80. Signature of the drawing drawing drawing drawing drafting machine

81. Signature of the drawing drawing drawing drawing drawing board

82. Signature of the drawing drawing drawing drawing drawing paper

83. Signature of the drawing drawing drawing drawing drawing ink

84. Signature of the drawing drawing drawing drawing drawing pen

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86. Signature of the drawing drawing drawing drawing drawing eraser

87. Signature of the drawing drawing drawing drawing drawing ruler

88. Signature of the drawing drawing drawing drawing drawing compass

89. Signature of the drawing drawing drawing drawing drawing protractor

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96. Signature of the drawing drawing drawing drawing drawing drawing ink

97. Signature of the drawing drawing drawing drawing drawing drawing pen

98. Signature of the drawing drawing drawing drawing drawing drawing pencil

99. Signature of the drawing drawing drawing drawing drawing drawing eraser

100. Signature of the drawing drawing drawing drawing drawing drawing ruler

10640

| Model Name | Model No. | Year | Price | Weight | Power | Capacity | Speed | Material |
|------------|-----------|------|-------|--------|-------|----------|-------------|-----------------|
| Model A | 101 | 2015 | 1200 | 1500g | 1500W | 10L | 1500rpm/min | Stainless Steel |
| Model B | 102 | 2016 | 1500 | 1800g | 1800W | 12L | 1800rpm/min | Stainless Steel |
| Model C | 103 | 2017 | 1800 | 2000g | 2000W | 15L | 2000rpm/min | Stainless Steel |
| Model D | 104 | 2018 | 2000 | 2200g | 2200W | 18L | 2200rpm/min | Stainless Steel |
| Model E | 105 | 2019 | 2200 | 2500g | 2500W | 20L | 2500rpm/min | Stainless Steel |

Page 37

100

[illegible]

1000 1000

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Figure 1 *Flowchart illustrating the study design*

34

2011年12月15日

444 455 466 477 488 499 500 511 522 533 544 555 566 577 588 599 600 611 622 633 644 655 666 677 688 699 700 711 722 733 744 755 766 777 788 799 800 811 822 833 844 855 866 877 888 899 900 911 922 933 944 955 966 977 988 999 1000

47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

415-425

422

[illegible]
$$P_1 = \frac{1}{2} \left(\frac{1}{2} + \frac{1}{2} \right) = \frac{1}{2}$$

11. *Chlorophyll a* and *b* contents were determined by the method of Lichtenthaler and Whistler (1973).

•

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— 53 —

● 11.11.14 ● ● 11.11.14 ●

Journal of Management Education 30(6)

1. 1. 1.

Case No.

Form 28.

Form 28.
G. P. Notes returned from safe custody.

treasury.
192

No. _____
Application received No. _____
From _____ of _____

, dated the

cf

Abstract of Notes returned the details of which are given overleaf.

| | | | | | | | | | |
|--|-------------------|---|---|---|---|---|---|---|---|
| | No. of
pieces. | <i>Abstract of Notes returned the details of which are given</i> | | | | | | | |
| | | Government promissory notes of the 3½ per cent. Loans of the aggregate nominal value of R | | | | | | | |
| | | " | " | " | " | " | " | " | " |
| | | " | " | " | " | " | " | " | " |
| | | " | " | " | " | " | " | " | " |
| | | " | " | " | " | " | " | " | " |
| | | " | " | " | " | " | " | " | " |
| | | Totals | . | . | . | . | . | . | R |

Total (in words) Rupees
Register of receipt entry No.

, dated the

of 192

Register of receipt entry No. _____

Received from the Treasury Officer
which had been deposited with him for
his No. _____ dated the _____ of _____
_____ promissory notes of the _____

the Government promissory note
as specified below returned with
192 :-

Received from the Treasury Office _____
which had been deposited with him for safe custody, 192 :—

this No. _____ dated the _____ of _____

| No. of pieces. | Government promissory notes of the 3½ per cent. Loans of the aggregate nominal value of R |
|----------------|---|
| " " " | 3 " " " " " |
| " " " | 4 " " " " " |
| " " " | 5 " " " " " |
| " " " | 6 " " " " " |
| Total | R |

Signature of the depositor _____

Total (in words) Rupees

Signature of the depositor

Date _____

Address.

REVERSE.

REVERSE.

Particulars of Notes referred to overleaf.

| No. of Notes. | Rate per cent. | Loan of | Nominal value. | Carrying interest from | Endorsed in favour of |
|---------------|----------------|---------|----------------|------------------------|-----------------------|
| | | | | | |

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| | 7. 10. 1942 | 7. 11. 1942 |
|--------------|--------------|--------------|
| 1. 10. 1942 | 1. 11. 1942 | 1. 12. 1942 |
| 2. 10. 1942 | 2. 11. 1942 | 2. 12. 1942 |
| 3. 10. 1942 | 3. 11. 1942 | 3. 12. 1942 |
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| 10. 10. 1942 | 10. 11. 1942 | 10. 12. 1942 |
| 11. 10. 1942 | 11. 11. 1942 | 11. 12. 1942 |
| 12. 10. 1942 | 12. 11. 1942 | 12. 12. 1942 |
| 13. 10. 1942 | 13. 11. 1942 | 13. 12. 1942 |
| 14. 10. 1942 | 14. 11. 1942 | 14. 12. 1942 |
| 15. 10. 1942 | 15. 11. 1942 | 15. 12. 1942 |
| 16. 10. 1942 | 16. 11. 1942 | 16. 12. 1942 |
| 17. 10. 1942 | 17. 11. 1942 | 17. 12. 1942 |
| 18. 10. 1942 | 18. 11. 1942 | 18. 12. 1942 |
| 19. 10. 1942 | 19. 11. 1942 | 19. 12. 1942 |
| 20. 10. 1942 | 20. 11. 1942 | 20. 12. 1942 |
| 21. 10. 1942 | 21. 11. 1942 | 21. 12. 1942 |
| 22. 10. 1942 | 22. 11. 1942 | 22. 12. 1942 |
| 23. 10. 1942 | 23. 11. 1942 | 23. 12. 1942 |
| 24. 10. 1942 | 24. 11. 1942 | 24. 12. 1942 |
| 25. 10. 1942 | 25. 11. 1942 | 25. 12. 1942 |
| 26. 10. 1942 | 26. 11. 1942 | 26. 12. 1942 |
| 27. 10. 1942 | 27. 11. 1942 | 27. 12. 1942 |
| 28. 10. 1942 | 28. 11. 1942 | 28. 12. 1942 |
| 29. 10. 1942 | 29. 11. 1942 | 29. 12. 1942 |
| 30. 10. 1942 | 30. 11. 1942 | 30. 12. 1942 |
| 31. 10. 1942 | 31. 11. 1942 | 31. 12. 1942 |

Characteristics of the study population

4. The following are the names of the persons who have been appointed to the various committees of the Board of Directors:

Characteristics of the study

මෙම ප්‍රකාශනයේ අර්ථය වන්නේ අපේ සමාජයේ ස්ත්‍රී පුරුෂ අතර ඇති වන සමානාකාරීතාවය වැඩි වීමයි. මෙය ස්ත්‍රී පුරුෂ අතර ඇති වන සමානාකාරීතාවය වැඩි වීමයි.

[illegible]

(f) $\mathcal{C}_2 = \{ \text{vertices of } G \text{ with degree } \geq 2 \}$ and $\mathcal{C}_3 = \{ \text{vertices of } G \text{ with degree } \geq 3 \}$.

(1) 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 8

1. Importance of the subject

Discussion of

As a result of the above, the following is proposed:

¹ *Journal of the American Statistical Association*, 92(439), 1009-1014.

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செய்துரை

செய்துரை என்பது ஒருவரின் செயல்களைப்பற்றி அல்லது அவரின் உணர்வுகளைப்பற்றி எழுதப்பட்ட ஒரு கவிதை ஆகும்.

செய்துரை

செய்துரை என்பது

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第 1 章 绪论

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